



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.19.2

OCTOBER 26, 2023

EFFECTIVE DATE

(10-26-2023)

PURPOSE

- (1) This transmits revised IRM 4.19.2, Liability Determination, IMF Automated Underreporter (AUR) Control.

MATERIAL CHANGES

- (1) Throughout the IRM updated tax years and dates
- (2) Throughout the IRM removed reference to BT 47
- (3) Throughout the IRM updated TE to Tax Examiner
- (4) Throughout the IRM updated TP to tax payer
- (5) Throughout the IRM removed reference to Special Case Code, (SCC)
- (6) IRM 4.19.2.2 (11) reworded
- (7) IRM 4.19.2.3.5 (1) added 5th bullet, Site and SEID
- (8) IRM 4.19.2.3.5.2 (5) Switched 3) and 4)
- (9) IRM 4.19.2.3.13 added to Note, TY 2019 and subsequent
- (10) IRM 4.19.2.3.13.2(1) and (2) worded
- (11) IRM 4.19.2.3.14 (4) If and Then Chart, added PC 17
- (12) IRM 4.19.2.3.21 Note reworded to include TY 2010
- (13) IRM 4.19.2.3.24 (2) 3 reworded
- (14) IRM 4.19.2.3.28 Note, added or that belong to another site
- (15) IRM 4.19.2.3.29.2 (6) added Discard undeliverable notice(s) with verified notice indicator of 2, 3 or 4.
- (16) IRM 4.19.2.3.30.2(7) corrected IRM link
- (17) IRM 4.19.2.4.1 (1) Removed reference to BT50
- (18) IRM 4.9.2.4.4 (3) a and b updated reject codes
- (19) IRM 4.19.2.4.5 (3) added TY 2018 and prior
- (20) IRM 4.19.2.4.6.2 (2) 1st If/Than box and 2nd If/Than box, removed original and added copy
- (21) IRM 4.19.2.4.6.2 added Note after (7)
- (22) IRM 4.19.2.4.6.3 2nd If/Than box added IRM titles to IRM link
- (23) IRM 4.19.2.4.6.5.1 (1) a and b added attachments

- (24) IRM 4.19.2.4.6.6.1 (2) a and b added attachments (5) bullet correct SEID
- (25) IRM 4.19.2.5.3.2 added (9) Build Response by box appears
- (26) IRM 4.19.2.6.24 (2) a and c, (3) add attachments (8) e deleted
- (27) IRM 4.19.2.6.28 (2)a deleted Stop Notice
- (28) IRM 4.19.2.6.31 Note worded
- (29) IRM 4.19.2.6.39 (3) a, b and c (4) added attachments
- (30) IRM 4.19.2.6.49 (1) and (2) rewritten and removed (3)-(8)
- (31) IRM 4.19.2.6.62 (1) and (5) 9 removed reference to BT 50XXX
- (32) IRM 4.19.2.7 (5) remove IPC 3L from bullet list
- (33) IRM 4.19.2.8.15 (1) Deleted Stop Notice List
- (34) IRM 4.19.2.8.42 (3) 2 changed to keep and 4 remove all
- (35) IRM 4.19.2.8.55 (1) c deleted
- (36) IRM 4.19.2.9.41 (4) removed case folder/Form 4251 and added continue processing
- (37) IRM 4.19.2.10.3 (4) added Batch Status DT and Batch Status Age to bullet list
- (38) IRM 4.19.2.10.4 (4) rewritten Clerical uses this listing to pull the aged cases, the system automatically closes
- (39) IRM 4.19.2.10.9 (4) 6 removed the listing options
- (40) IRM 4.19.2.10.10 (5) added DIS ZIP, STAT IMM, PEN WAIV and STOL ID added to bullet list
- (41) IRM 4.19.2.10.15 (4) added Date Assign to batch to bullet list
- (42) IRM 4.19.2.10.16 (4) Miscellaneous Letter Listing added batch and work unit, five columns
- (43) IRM 4.19.2.10.19 (4) add to bullet list RCC
- (44) IRM 4.19.2.10.20 (4) 1 remove 2, 2 add 2
- (45) IRM 4.19.2.10.25 (1) added TY 2018 and prior
- (46) IRM 4.19.2.10.27 (3) add to bullet list Disassemble DT
- (47) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.3.7(3) removed BT 28
- (48) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.3.29(6) added discard undeliverable notice(s) with verified notice indicator of 2, 3 or 4.
- (49) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.4.1 note removed AGN cases with CSN 505XXX
- (50) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.4.5(3) removed Stop CP Mailout List information
- (51) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.5.2(4) added note for Digitized Batch
- (52) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.5.3.3 added new (3) and remainder if subsection
- (53) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.6.3 removed subsection

- (54) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.6.4(2) removed AGN Fallout and screening BT 28
- (55) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.6.23.1 removed subsection
- (56) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.8.25(5) deleted PC 55 case are systemically removed
- (57) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.10.9(3) added note
- (58) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.10.9.3 revised second Note for Auto Notice Virtual indicator
- (59) IPU 23U0260 issued 02-10-2023 IRM 4.19.2.10.25 deleted subsection
- (60) IPU 23U0479 issued 03-30-2023 IRM 4.19.2.4.4(3) a added reject code 2 to BT 61, removed from BT 39
- (61) IPU 23U0479 issued 03-30-2023 IRM 4.19.2.6.13(3) removed reject code 2
- (62) IPU 23U0479 issued 03-30-2023 IRM 4.19.2.6.30 Note added reject code 2 to BT 61, removed from BT 39
- (63) IPU 23U0479 issued 03-30-2023 IRM 4.19.2.10.20(4) added reject code 2 to BT 61, removed reject code from BT 39
- (64) IPU 23U0863 issued 07-31-2023 IRM 4.19.2.3.14(2) -reworded
- (65) IPU 23U0863 issued 07-31-2023 IRM 4.19.2.3.14(3) - rewworded, added Exception and rewworded Note
- (66) IPU 23U0863 issued 07-31-2023 IRM 4.19.2.3.14(4) - updated If then chart
- (67) IPU 23U0863 issued 07-31-2023 IRM 4.19.2.3.14(5) 1) - deleted
- (68) IPU 23U0863 issued 07-31-2023 IRM 4.19.2.3.14.1(4) - deleted 1st bullet
- (69) IPU 23U0863 issued 07-31-2023 IRM 4.19.2.8.45(1) 2) - added note
- (70) IRM 4.19.2.3.3 - updated chart, assessment type, process codes
- (71) IRM 4.19.2.3.5 (1) - added Response
- (72) IRM 4.19.2.3.9 (2) - added CP2501 Letter Suspense BT 47
- (73) IRM 4.19.2.3.13 (1) - removed note
- (74) IRM 4.19.2.3.13.3 (1) - rewworded
- (75) IRM 4.19.2.3.13.1(3) - removed RCC I and presence of spec paragraph, removed (4), renumbered remainder of subsection
- (76) IRM 4.19.2.13.3 (1) - rewworded
- (77) IRM 4.19.2.3.14 (4) - table, Open Cases rewworded section, Note and deleted 3).
- (78) IRM 4.19.2.3.16 (1) - added BT 83
- (79) IRM 4.19.2.3.17 (3) - removed PC 38 and 64 and added (4)
- (80) IRM 4.19.2.4.6(2), (4)a and (4)f - rewworded

- (81) IRM 4.19.2.4.6.5.2 (5) - updated to 21 days or older
- (82) IRM 4.19.2.4.6.6.1 (5) - deleted and replaced with bullet statement
- (83) IRM 4.19.2.5.3 (6) - updated to 12 menu options
- (84) IRM 4.19.2.5.3.2 (9) - added BT 72
- (85) IRM 4.19.2.5.3.2.1 - deleted and renumbered subsection
- (86) IRM 4.19.2.5.3.2.2 (5) 7) - reworded
- (87) IRM 4.19.2.6.2 - removed BT 20 from title (1) added note
- (88) IRM 4.19.2.6.6 (1) - added BT 29
- (89) IRM 4.19.2.6.21 - added Section BT 47 - CP 2501 Letter Suspense
- (90) IRM 4.19.2.6.25 (1) - updated to 21 days
- (91) IRM 4.19.2.6.26 (1) - updated to 21 days
- (92) IRM 4.19.2.6.28 (1) - added Note
- (93) IRM 4.19.2.7 (4) - changed to eleven types
- (94) IRM 4.19.2.7.1(5) d - reworded and (9) 1) added Note
- (95) IRM 4.19.2.7.2 (3) - updated error conditions
- (96) IRM 4.19.2.7.4 (4) - updated case contents options and Note reworded
- (97) IRM 4.19.2.8.6 (3) - reworded
- (98) IRM 4.19.2.8.8 (2) - reworded
- (99) IRM 4.19.2.8.22 (3) - reworded
- (100) IRM 4.19.2.10.7 (5) - removed RCC I and subfile P
- (101) IRM 4.19.2-4 Exhibit - added Form 14121, No Change Certificate
- (102) Changes were made throughout the IRM as follows:
 - Updated Tax Years
 - Updated Digital Assets, formally known as Virtual Currency cases for TY 2020 and TY 2021
 - Updated xClaim with xMend
 - Updated Microsoft Internet Explorer window to Microsoft Edge Window
 - Action 61/Policy Statement P-21-3 Guidelines has been revised to Policy Statement P21-3 Guidelines

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.19.2 effective September 22, 2022, for Tax Years 2022, 2021, and 2020 . The following IRM Procedural Updates are incorporated : IPU 23U0260 (dated 02-10-2023), IPU 23U0479 (dated 03-30-2023), and IPU 23U0863 (dated 07/31/2023)..

AUDIENCE

AUR clerical employees at Small Business/Self-Employed sites

Heather J. Yocum
Director, Exam Field and Campus Policy
Small Business/Self-Employed

4.19.2

IMF Automated Underreporter (AUR) Control

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- 4.19.2-2 Internal Process Codes
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- 4.19.2-4 Titles of Forms

4.19.2.1
(08-15-2017)
Program Scope and Objectives

- (1) **Purpose.** This IRM section describes clerical procedures for the Small Business/Self Employed (SB/SE), Individual Master File (IMF) Automated Underreporter (AUR) Program. Specifically, IRM 4.19.2 includes clerical procedures which support case processing through all phases of the IMF AUR Program.
- (2) **Audience.** These procedures apply to all clerks who work in SB/SE IMF AUR.
- (3) **Policy Owner.** The IMF AUR Program is under SB/SE Examination, Field and Campus Policy.
- (4) **Program Owner.** IMF AUR Policy is responsible for providing procedures to work the IMF AUR Program and for oversight of the AUR system.

4.19.2.1.1
(09-28-2021)
Background

- (1) Potential AUR cases are systemically identified through computer matching of tax returns with corresponding information returns in the Information Returns Master File (IRMF). Cases are selected for inventory in a manner determined to provide overall compliance coverage. Selected cases undergo an in-depth review by a Tax Examiner to identify underreported and/or over-deducted issues which require further explanation to resolve the discrepancy.

4.19.2.1.2
(08-15-2017)
Authority

- (1) Internal Revenue Code Chapter 61 (Information and Returns), Subchapter A (Records and Returns), Part III (Information Returns), sections 6031 – 6059, contain the requirements for the filing of information returns for income reporting purposes. Rev. Proc. 2005-32 describes, by category, a non-exclusive list of contacts with taxpayers and other actions by the Service that are not examinations, inspections, or reopenings of closed cases.

4.19.2.1.3
(09-28-2021)
Responsibilities

- (1) The Director, Exam Field and Campus Policy, Small Business/Self Employed, is the executive responsible for the IMF AUR Program.
- (2) The AUR Program Manager, Headquarters Examination Operations, Field and Campus Policy, IMF AUR Policy is responsible for IMF AUR policy and the procedures in this IRM.

4.19.2.1.4
(08-15-2017)
Terms

- (1) Terms used in this IRM are listed and defined in Exhibit 4.19.2-1, Glossary.

4.19.2.1.5
(08-15-2017)
Acronyms

- (1) Acronyms used in this IRM are also listed and defined in Exhibit 4.19.2-1, Glossary.

4.19.2.2
(09-29-2022)
Overview

- (1) The Automated Underreporter (AUR) program is separated into four phases:
 - Case Analysis (may also be referred to as Screening)
 - Response, includes both CP 2501 and CP 2000
 - Statutory Notice, CP3219A, Statutory Notice of Deficiency, legally required final notice (also referred to as Stat)

Note: For a list of terms, acronyms and abbreviations used in AUR, see Exhibit 4.19.2-1, Glossary.

- Reconsiderations (closed case correspondence also referred to as Recon)
- (2) The Case Analysis phase is the initial screening of a case. A technical determination is made whether:
- A notice needs to be generated
 - A case needs to be referred and/or researched
 - A case can be closed without further action
 - A case should be transferred to another function
 - A case needs special handling/routing for identity theft
- (3) There are two other processes completed in the Case Analysis phase:
- Correction of CP 2000 rejects
 - Completion of previously referred or incomplete cases
- (4) The system auto batches all Electronically Filed (ELF) cases (Virtual batch/Virtual case) in the screening phase.
- (5) The clerical functions to support these processes are:

Building batches
Inputting manual assessments identified by Tax Examiners (TE), into Integrated Data Retrieval System (IDRS)
Associating returns and/or transcripts to case files
Refiling closed cases
Verifying Process Codes
Disassembling batches
Associating the case folder and return
Pulling notices identified as erroneous from the notice mailout
Pulling and batching reject cases
Preparing cases for transfer or referral to other areas
Setting up suspense files in Case Sequence Number (CSN) order
Remail of undeliverable or erroneous notices
Disposing of Classified Waste (CW), see Exhibit 4.19.2-1

- (6) The Response Phase of the AUR Program is the resolution of the AUR issue addressed in the:
- CP 2501, Initial Contact Letter
 - CP 2000, Notice Proposing Adjustment to Income, Payments, or Credits
 - Subsequent 30 Day Letter (such as, Letter 2625C, Letter 2626C, Letter 2627C), or
 - Recomputed CP 2000

- (7) The CP 2501 or the CP 2000 issues can be resolved by a response from the taxpayer. If the response does not resolve the issue, there is no response, or if the notice is undeliverable, a CP 2000 notice or a Stat is issued.
- (8) The response may result in:
- Closure and sending closed cases to the Federal Records Centers (FRC) to be refiled
 - Assessment (Automatic or Manual)
 - Miscellaneous Referral
 - Research (Unit Suspense)
 - Closures/Transfers to another area (for example, Examination or Criminal Investigation)
 - Additional correspondence to resolve the issue
 - Transfer to AUR IDT liaison
- (9) The clerical functions to support these processes are:
- Building batches
 - Associating responses to the CP 2501s, the CP 2000s, recomputed notices, and letters with the case files
 - Verifying Process Codes
 - Disassembling Batches
 - Assessing tax deficiencies to taxpayer's accounts
 - Preparing cases for transfer or referral to other areas
 - Mailing additional correspondence
 - Sending closed cases to the Federal Records Centers (FRC) to be refiled
 - Preparing no response cases for continued processing; CP 2501s to CP 2000 and CP 2000s to Stat, including all exception handling
 - Special handling, including IDRS research, for identity theft cases
- (10) The law requires that the IRS issue a Statutory Notice of Deficiency to the taxpayer's last known address before assessing additional income tax, estate tax, gift tax, and certain excise taxes unless the taxpayer agrees to the additional assessment. The purpose of the Statutory Notice of Deficiency is to ensure the taxpayer is formally notified of the IRS' intention to assess a tax deficiency and to inform the taxpayer of the opportunity and right to petition the Tax Court to dispute the proposed adjustments. It is critical to both the IRS and the taxpayer that the IRS properly mails the Statutory Notice. Once the IRS mails the Statutory Notice (CP 3219A) and Waiver (Form 5564, Notice of Deficiency-Waiver), the case will move to the Statutory Notice phase of the AUR program. It is possible that the case can be resolved during this phase of the case based on a taxpayer response. However, if the response does not resolve the issue, there is no response, or if the Statutory Notice is undeliverable, the Statutory Notice is defaulted.

Note: The default process is the preparation of Stat cases for assessment and closure, including all exception handling.

- (11) If the taxpayer responds to the IRS after the Statutory Notice is issued, the IRS can review that response and, if warranted, decrease or eliminate the proposed additional tax. However, the time period for filing a petition with the United States Tax Court is set by law and the fact that the taxpayer is responding to the IRS will not change that time period. IRS cannot extend or suspend the time frame for filing a petition with the United States Tax Court. Therefore, it is

extremely important that the IRS reviews responses from taxpayers quickly once the Statutory Notice of Deficiency is issued so that, if no agreement can be reached, the taxpayer does not lose his/her right to petition the court to dispute the IRS' position. If the taxpayer does not file a petition with Tax Court, the case is defaulted when:

- Responses from the taxpayer do not resolve the issue(s), and the Stat suspense period has expired.
- No response is received.
- The Post Office has returned the notice as undeliverable and IRS has no record of a better address. See IRM 4.19.2.3.29.2, Undeliverable Stat Notices, for additional information.

- (12) The Reconsideration (RECON) phase of the AUR program is the handling/ resolution of correspondence received for a case that is closed on the AUR system. Correspondence from closed cases is primarily one of the following four types:
 1. A taxpayer request for a change in the AUR assessment made on the case.
 2. Correspondence that does not require a Tax Examiner to resolve - these are not requests for a change to the AUR assessment.
 3. Misrouted correspondence that has no impact on the previous AUR case.
 4. Correspondence related to identity theft requires special handling.
- (13) At times HQ Policy may direct a hold in case processing, such as batch building, RB'ing, (Releasing Batch), etc. When direction is given to hold case processing, all case processing time frames are suspended and do not apply.
- (14) Identity theft cases are identified and processed in each of the four phases of AUR and are handled as priority work on a **daily** basis. See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information.
- (15) At times HQ Policy may direct closure of a case or cases with one of the HQ Identified Program Problem closing process codes. No Case Note is required on these cases.
- (16) See Exhibit 4.19.2-4, Titles of Forms, for a complete list of Forms and their titles used in this IRM.

4.19.2.2.1
(09-01-2008)
**Taxpayer Advocate
Service**

- (1) Even though the IRS strives to improve its systems and provide better service, some taxpayers still have difficulty in getting solutions to their problems or appropriate, timely responses to their inquiries. The purpose of the Taxpayer Advocate Service (TAS) is to give taxpayers someone to speak for them within the IRS. Information on the new TAS Case Acceptance Criteria and how and when to refer a taxpayer to TAS is available in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria. The TAS toll-free case intake line is 1-877-777-4778 or TTY/TDD 1-800-829-4059. Service Level Agreements between TAS and the Operating Divisions are available at the TAS web site.

4.19.2.2.2
(10-03-2019)

**Maintaining Documents
In AUR**

- (1) Form 3210 - Transmittal, Receipt and Control Records - Correspondence, teletype, transmittal letters, reports, and transmittal receipt and control documents, etc., pertaining to receiving, controlling and transmitting tax returns, taxpayer account registers, and related documents should be maintained within the Operation for one year from the date the transmittal was prepared. After the one-year period the document can be destroyed.
- (2) Certified and Registered Mail Records - Stat Notice Certified listings should be maintained within the Operation for three years after the closeout of the AUR tax year. At the end of the three-year period, ship the listings using Standard Form 135, Records Transmittal and Receipt. Follow the form instructions for completion and ship to the appropriate FRC. The form and instructions can be found at <http://www.archives.gov/frc/forms/sf-135.pdf>.

4.19.2.2.3
(09-28-2021)

**Integrated Automation
Technologies (IAT)**

- (1) Automated Underreporter employees are mandated to use the Integrated Automation Technologies (IAT) tools. When an action must be taken on IDRS (unable to complete the action within the AUR system) and an IAT tool is available, AUR employees with access to IAT tools are required to complete the action using the IAT tool. The IAT tools assist the Tax Examiner/Clerk with IDRS research and input. See Exhibit 4.19.3-20, Mandated IAT Tools, for a list of mandated IAT tools.
- (2) If an IAT tool is not functioning properly, the case should be worked using IDRS. For more information on each **tool**, as well as **job aids** for each tool, see Job Aids at <http://serp.enterprise.irs.gov/databases/portals/aur/imf/aur.html>. To report any IAT problem, go to <http://organization.ds.net.irsnet.gov/sites/WiMtlat/home/default.aspx>, select "Known Issues" and follow the instructions on the tab.

4.19.2.3
(09-01-2003)

**General Case
Processing**

- (1) This section deals with general information about the AUR system, the Underreporter program and case processing. The topics in this section of the IRM are listed in alphabetical order for ease of research and use.

4.19.2.3.1
(08-15-2017)

**Policy Statement P-21-3
Guidelines**

- (1) Policy Statement P-21-3 Guidelines are the result of a task force initiated to provide timely and quality responses to taxpayer correspondence. The general guidelines are:
 - a. A **quality response** is an accurate and professional communication which, based on information provided, resolves the taxpayer issues, requests additional information from the taxpayer, or notifies the taxpayer we have requested information from outside the IRS.
 - Note:** Batch Types 51 and 71 do NOT meet these requirements for issuing an interim letter.
 - b. A quality response is **timely** when initiated within 30 calendar days of the IRS received date.
 - c. When a quality response cannot be issued timely, an **interim response** must be initiated by the 30th calendar day from the IRS received date. Use Letter 4314C.
 - d. All interim letters should inform the taxpayer when a final response can be expected and provide a contact name and number for additional inquiries.

- (2) The AUR system automatically generates an interim letter (Letter 4314C) when the IRS received date exceeds a specific number of days as determined by the AUR Coordinator.
- (3) A Letter 4314C is generated for cases in Batch Types (BT):

41
44
52
53
58
72
74
83
98

The Batch Status must be:

Blank
Associated Batch (AB) or
Suspense Batch (SB)

The AUR Coordinator has the option to select Assigned Unit (AU) and Batch Finished (BF) status.

4.19.2.3.2 (09-01-2012)

Address Updates

- (1) When a change of address is identified on an agreed correspondence (BT 51 or 71), ensure to update the address.
- (2) To change a **domestic** address, access the Update Address window by taking the following actions:

Select the tax year from the AUR Year menu.
Select C ontrol from the AUR Main menu
Select C ase from the Control menu.
Select u pdate address from the drop-down menu.
Enter social security number (SSN).
Enter address type I (alpha) in the ADDRESS TYPE field.
Enter the updated street address in the STREET ADDRESS field.
Enter the city or a valid major city code in the CITY field.
Enter a valid state code in the STATE code field.

Enter the 5, 9 or 12- digit ZIP code in the ZIP field. (The system validates the zip code according to the state code that has been input).

Press <F4> to commit

- (3) The update address option can also be accessed while in the batch building screen:

Select **updt addreSs**.

Enter SSN.

Enter address type **I** (alpha) in the ADDRESS TYPE field.

Enter the updated street address in the STREET ADDRESS field

Enter the city or a valid major city code in the CITY field.

Enter a valid state code in the STATE code field.

Enter the 5, 9 or 12- digit ZIP code in the ZIP field. (The system validates the zip code according to the state code that has been input).

Press <F4> to commit.

- (4) To add or change a **foreign** address, access the Update Address window by taking the following actions:

Select **Case** from the **Control** menu.

Select **Case history** from the drop-down menu.

Enter SSN

Click on the TP INFO button, the TP INFO screen displays

Click on ADDRESS CHANGE button, the update address window displays with taxpayer info pre-populated.

Enter address type **I** (alpha) in the ADDRESS TYPE field.

Enter the street address of the foreign address in the SECOND NAME LINE.

Enter the city, province or county, directional, and foreign postal code in the STREET ADDRESS field.

Enter the country name in the CITY field.

Enter a period (.) followed by a blank space in the STATE field.

Leave the ZIP field blank. (A ZIP code is not entered for a foreign address)

Press <F4> to commit.

4.19.2.3.3
(10-26-2023)
Assessments

- (1) The system automatically creates an assessment record on all appropriate cases with process codes (PCs) 20, 67, 87, and 90-93 and for all ELF cases with PCs 37,47, 51, 52, 70, 71, and 73, but no later than the dates shown below.

Exception: If the Tax Examiner inputs a manual assessment the system will not generate an automatic assessment.

Note: The Tax Examiner verifies and/or inputs the necessary assessment information for all other PCs.

Tax Year	Assessment Type	Date
2020	All PCs 67 and ELF PCs 37, 47, 51, 52, 70, 71 and 73	01/05/2024
2020	All PCs 87, 90, 91, 92 and 93	05/03/2024
2021	All PCs 67 and ELF/ PCs 37, 47, 51, 52, 70, 71 and 73	01/03/2025
2021	All PCs 87, 90, 91, 92 and 93	05/02/2025
2022	All PCs 67 and ELF/ PCs 37, 47, 51, 52, 70, 71 and 73	01/02/2026
2022	All PCs 87, 90, 91, 92 and 93	05/01/2026

- (2) After dates designated above, ALL assessments must be input via IDRS.
- Print the assessment document and associate it with the case after the process codes are verified and before the batch is updated to "RB".
 - Manual assessments should receive priority handling to insure that the assessment is input on IDRS before the upload of the corresponding process codes, since the PC closes the IDRS control base. The "xMend" or "REQ 54" IAT tool must be used when making an adjustment on an account.
- (3) The AUR system creates a tape to upload assessment information to IDRS - except on cases where the Tax Examiner has determined that a manual assessment should be done. Manual assessments are input directly to IDRS. The "xMend" or "REQ 54" IAT tool must be used when making an adjustment on an account.
- (4) AUR assigns a sequence number to each assessment record based on the order the PC verification process is completed.
- (5) Assessment volumes are limited for each blocking series. The AUR Coordinator and the Computer Service scheduler ensure that daily limits per blocking series are set correctly, and that the combination of automated and IDRS assessments do not exceed the daily input limitations.
- 2,000 for Blocking Series 500-519 (timely/full paid CP 2000)
 - 4,000 for Blocking Series 550-589 (other than timely/full paid CP 2000)
 - 2,000 for Blocking Series 600-619 (timely/full paid Stat)
 - 3,000 for Blocking Series 650-679 (other than timely/full paid Stat)

To accommodate increased volumes of inventory, the file location codes (FLC) (first two digits of the document locator number (DLN) for AUR assessments

have been expanded. If daily volumes for a blocking series are exceeded, the additional assessments roll to the next FLC per the table below:

AUR Site	File Location Codes (in the order used)
Andover	08, 01, 02, 03
Atlanta	07, 58, 59, 65
Austin	18, 71, 73, 74
Brookhaven	19, 11, 13, 22
Fresno	89, 33, 68, 77
Ogden	29, 81, 82, 83
Philadelphia	28, 23, 25, 51

- (6) Each released batch has its own adjustment sequence series and this order **MUST** be maintained during the shipping to Files. The employee number is composed of ten digits as follows:
- The first two digits represent the campus.
 - The next three digits represent the AUR Employee Group (EGC) Code (890).
 - The last five digits represent the AUR Batch Number.
- (7) Ship assessments to the Files Operation for Computer Form (CF) 5147 association. Each campus should work with the Files Operation to determine how to prepare and ship the assessments. Batch Types 51, 67, 71, 79 and 87 do not generate the auto assessment listing, use a Batch listing as the transmittal document.

4.19.2.3.4 (10-03-2019) Bar Coding

- (1) The AUR bar code printed on the Form 4251 generated for paper returns contains the social security number (SSN) and tax year of the associated case. The AUR bar code is scanned to build batches in all phases of the program and can be used to verify and update the processing of cases (such as, batch disassembly of cases by PC).
- (2) **DO NOT** dispose of Form 4251 generated for paper returns until a case is closed. Keep the Form 4251 in the front of the paper cases with the AUR bar code visible so it can be scanned easily. If a Form 4251 needed for processing is inadvertently thrown away, print another if necessary.
- (3) Form 4251 is not generated for ELF cases (Virtual case). The system auto batches all ELF cases. A batch and Work Unit listing are available to print (in lieu of Form 4251). Tax Examiners input the PCs on the individual Work Unit listing. Utilize this listing to verify the PCs.
- (4) If response batches are built using only the taxpayer correspondence as the input document, the SSN cannot be scanned; the SSN must be key entered.

#

(6) The indicators identify the copy of the notice and are:

- 1 for primary taxpayer
- 2 for the spouse or secondary taxpayer
- 3 for power of attorney (POA)
- 4 for a second POA

4.19.2.3.5
(10-26-2023)

Case History Screen

(1) The Case History Screen contains information about the movement and actions taken on a case through the AUR processing. This section provides a brief explanation of each field.

SSN - The primary taxpayer's social security number of the case.
VIRTUAL INDICATOR - "V" Indicates a Virtual case
NAME CTRL - The first four letters of the taxpayer's last name.
USER - This field displays the employee user site and Standard Employee Identifier (SEID) if the case has been assigned to an employee.
BATCH NUMBER - The first two digits are the type of batch and the last three digits show the sequence number of the batch within the batch type.
S-SSN - If applicable, the secondary taxpayer's social security number.
AO - The code that identifies the IRS Area Office associated with the tax return.
SUBFILE - An alpha or numeric character that further defines the Category, sub-program within Underreporter for which the case was developed.
LOCATION - The identification number of the unit to which the batch is assigned.
CSN - The case sequence number.
SUBCATEGORY - Identifies the potential tax change of the case.
SUBFILE2 - An alpha or numeric character to identify the secondary Subfile and further define the Category, sub-program within Underreporter for which the case was developed.
STATUS - A code assigned to each batch describing its status (for example, AU , BF). Note: See IRM 4.19.2.5.2, Batch Status Codes.
CATEGORY - The type of underreported income.
MFT 31 - Y indicates an MFT 31 account established by AUR

REQ USER - The number to identify the user requesting a case from the suspense file.
STATUS DATE - Date the status of a batch is updated (mmddyyyy format)
ELF - Identifies if the return is an ELF.
DISASTER - Disaster Type 4.
SPCL CASE -Special Case Code.
DISASTER END DT -Disaster End Date.
RESTD CD - Restricted Case Code (RCC) is to identify the type of special case (ex: C for Digital Assets, formally known as Virtual Currency, cases, T , and H for Taxpayer Digital Communications (TDC).
CASE NOTE - Radio button that allows access to the Case Note window.
TP INFO - Radio button that allows access to the Taxpayer Information screen.
BATCH HISTORY - Radio button that allows the user to view all batches to which the case has been assigned.
CODE - The PC of the case. It shows the condition of a case or the action taken on a case.
RECON CODE - If applicable, identifies the Recon Code used on the case. Note: The RECON CODE is not displayed for TY 2016 and subsequent.
USER - The identification number (SEID) of the employee who entered the corresponding PC on the case.
INPUT DATE - The date the PC was input.
PREVIOUS CSN and PRIOR CSN - The two previous case sequence numbers of the case.
PREVIOUS LOCATION - The previous location of the batch before a transfer is complete.
DATE - The date associated with the correspondence type.
ACTION - Types of action (such as, correspondence, assessment) taken on a case.
ACTION CODE - Indicates whether correspondence is remailed with a new address, is undeliverable and should be cancelled, or the notice was rejected. Action Code indicators and definitions are in (2) below.

DELIVERY STATUS CODE - Indicates a response from USPS concerning the status of the certified mailing. Delivery Status Codes and definitions are in (3) below

PROCESS CODE TEXT - Displays brief description of the last PC used.

RECON CODE TEXT - Displays brief description of the last Recon Code used.

Note: The RECON CODE TEXT is not displayed for TY 2016 and subsequent.

PRINT NOTICE - Radio button that allows the user to select and print an individual notice or all notices.

Response - Radio button that allows the user to select response for viewing.

(2) The Action Code indicators are:

Action Code	Definition
T	True Undeliverable
M	Remail with new address
R	Rejected
U	New address/actions exist
C	Cancelled CP 2000 (notice information maintained)
S	Stat not mailed
D	Notice information deleted

(3) The Delivery Status Codes are:

Delivery Status Code	Definition
A	Notice has been delivered by USPS and it has been signed for by the intended recipient or agent approved by the recipient
BLANK	CPS has not delivered any status update to AUR
N	USPS delivery status for the mailed notice has not been received by CPS within a specified time period

Delivery Status Code	Definition
P	The notice has been surrendered to the USPS. Notice is Pending delivery by USPS
S	The notice has been suppressed and not mailed by CPS
U	Notice was Undeliverable by USPS
X	Taxpayer refused delivery of the notice or it was unclaimed

(4) To access the Case History screen take the following actions:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Case** from the Control menu.
4. Select **Case history** from the drop-down menu.
5. Enter the SSN and press <Enter> twice.

4.19.2.3.6

(10-03-2019)

Case Sequence Number (CSN)

- (1) As each case is built into the AUR system it is assigned a nine-digit CSN. The CSN corresponds to the location of a case. The CSN is composed of different elements, depending on whether or not a case is in a regular batch or a suspense batch.
- (2) The CSN of a **regular batch** consists of four sections. The definitions of the numbers in sequence (left to right) are:
 - Batch type (the first two digits of the CSN)
 - Batch sequence number (the three digits following the batch type)
 - Work unit where the case is located (the two digits following the batch sequence number)
 - Document/case number within the work unit (the last two digits of the CSN)
- (3) The CSN of a **suspense batch** consists of three sections. The definition of the numbers in sequence (left to right) are:
 - Batch type (the first two digits of the CSN)

Exception: CP 2000 Auto-Generated Notice Suspense has a three digit batch type (BT 505XX).
 - Batch sequence (the three digits following the batch type)
 - Document/case number within the batch. When the document number reaches 9,999, the batch sequence number increases by one and the document number within the batch starts at 0001 (the last four digits of the CSN)
- (4) The CSN is displayed on the Case History Screen.
- (5) The CSN is valid as long as the original batch remains intact and in order during processing. If a case is removed from its original location in the batch

and is not returned to it, the CSN is not valid for locating the case. A new CSN is assigned when the case is built to a new batch.

4.19.2.3.7
(02-10-2023)

Charge-outs (Form 4251)

- (1) Initial charge-outs (Form 4251) are produced for paper cases and routed to the Campus Files Operation.
 - a. If the return has not been retired to the Federal Records Center (FRC), Campus Document Retention, Files Operation, pulls the return and routes it to the AUR Operation.
 - b. If the return has been retired to the FRC, Campus Document Retention, Files Operation, routes the charge-out to the appropriate FRC. The FRC pulls the return and routes it to the AUR Operation.
 - c. If the return is not available, FRC notes the available charge-out information on the Requestor Copy, which is forwarded to the appropriate campus with the charge-out information.
- (2) There are certain File Location Codes (FLCs) that indicate the tax return was filed electronically. See IRM 4.19.2.3.15, Electronic Filing System, for a complete list of the FLCs.
- (3) Charge-outs are not printed for electronically filed returns (ELF). The system auto batches the ELF cases into BT 01-19 and are identified as "Virtual batches" (no physical case). The batches are systemically closed and updated to "AB" status. A batch and Work Unit listing is available to print. Tax examiners input the Process Codes on the individual Work Unit listing. Use this listing to verify the Process Codes.
- (4) Auto-Generated Notice (AGN) cases do not generate charge-outs.

4.19.2.3.8
(09-01-2003)

Complete Cases

- (1) A complete case includes the following:
 - A tax return (or tax return data on the AUR system)
 - Information return (IR) data
 - Tax account information
- (2) Paper tax returns and charge-outs are forwarded to the AUR Program for sorting, batching and case control based on workload demands.

4.19.2.3.9
(10-26-2023)

Correspondex Letters

- (1) A miscellaneous or Correspondex letter is issued to taxpayers when the case requires additional information (for example, Letter 2625C, Letter 2626C or Letter 2627C).
- (2) The system assigns the mailout/ notice date when the batch status is updated to "RB" (Release Batch). The system automatically moves cases to the appropriate suspense batch after PC verification and the batch is updated to status "RB".
 - CP 2501 Letter Suspense BT 47
 - CP 2000 Letter Suspense BT 60
 - Stat Notice Suspense BT 70
- (3) Letter information (cases with internal process code (IPC) 6L, 8L and 8M) is uploaded daily to Correspondex and generates letters from the AUR system. The letters are dated three to five days from the date the batch status was updated to "RB"

Note: IPC 6X, is also uploaded daily but does not generate a letter to the taxpayer.

Example: This example is based on five days: if the batch was updated to “RB” status on 10/15/20XX, the letters are dated 10/20/20XX, and are suspended for the week ending 10/23/20XX. The system ages the letters by the week ending date.

- (4) The Suspense Summary report displays the Saturday week ending date for letters released from Monday to Friday in the Projected Notice/Letter Date field on the report. The week ending date for BT 60 may contain more than one letter date.
- (5) Stat letter (IPC 8L, 8S and 8M) cases are filed under the original Stat case sequence number. The Suspense Summary report also displays REFILE in the Batch field to indicate these cases are suspended under the original Stat date in CSN order.

Caution: The terms refile, refiling and IPC “RF” refer to the suspense files maintained in AUR - DO NOT SEND THESE CASES TO CAMPUS FILES OPERATION (DOCUMENT RETENTION).

- (6) Cases with letter IPC 6S have either a paper letter in the folder or a letter input on IDRS. The system dates these letters one day from the date the batch is updated to “RB” status.

Note: The Suspense Summary report displays the Saturday week ending date of these letters in the Projected Notice/Letter Date field.

4.19.2.3.10
(09-01-2013)
**CP 2000 Coding/Deposit
String**

- (1) Each CP 2000 contains a coding/deposit string that is used by the Receipt and Control/Deposit function to assist them in posting payments to the taxpayer’s account.
- (2) Receipt and Control/Deposit function may place a rocker under the CP 2000 amount due of the coding/deposit string that appears at the bottom of the CP 2000 Notice, or under the proposed amount due, which indicates full payment. If a specific dollar amount has been entered, it is an indication of partial payment.
- (3) The string appears at the bottom of the CP 2000 page that provides the return address.
- (4) The string consists of the following information (left to right):
 - a. The primary SSN of the account.
 - b. The two-character check digits.
 - c. Taxpayer’s Name Control.
 - d. Master File Tax Account Code - the MFT is always 30.
 - e. Tax Year.
 - f. The IDRS Transaction Code used to post the AUR amount due.
 - g. CP 2000 amount due. The last two digits are always zeroes (to represent zero cents).

4.19.2.3.11
(09-01-2004)
Disaster Area Cases

- (1) For a designated number of days following a disaster/emergency, new correspondence is not sent and cases in Stat suspense are not defaulted if the case file address is in the covered disaster/emergency areas, unless a Tax Examiner has determined there are compelling reasons to contact the taxpayer sooner.

Note: The number of days to hold correspondence and delay defaulting is determined by an IRS Disaster Relief Memorandum granting tax relief to a disaster/emergency area.

- (2) IN ALL CASES, be aware of the Statute Expiration Date. You must ensure that the Statute of Limitations is protected for all assessments. Do not hold these cases beyond January 15 of the statute year. After this date, all cases must be forwarded to the Statute Unit for default assessments.

4.19.2.3.12
(09-28-2021)
Discovered Remittance and Voided Checks

- (1) Discovered remittance - A response and/or correspondence with an original form of payment attached such as a personal check, money order or cashier's check. Also, a loose check(s) discovered in an envelope or attached to a blank piece of paper. For voided or blank checks, see (5) below.
- (2) If any of the items listed in (1) are discovered, both the Form 3244, Payment Posting Voucher, and Form 4287, Record of Discovered Remittance, **MUST** be completed.
- (3) Form 3244 (an original and a copy) must be completed by the person who discovers the payment. The form must be completed for each discovered remittance and must include entries in the following fields:

SSN
Form number/MFT
Tax Period
Transaction/Received date (IRS received date), see IRM 4.19.2.5.3.2, Response Batch Building -BT 41, 44, 51, 52, 53, 58, 71, 72, and 74, for additional information on determining received date.
Taxpayer name, address, and ZIP code
Transaction Data (remittance amount)
Remarks
Prepared by

After completing Form 3244 take the following steps:

1. Separate the Form 3244.
 2. Attach original to the remittance and drop in the designated secured (locked) container.
 3. Attach copy to response.
 4. Use information from copy to complete log per (4) below.
- (4) Form 4287 - This form is completed daily to log all discovered remittances and must have entries in the following fields:

Stop Number
Unit
Telephone Number
Today's Date - in MM/DD/YYYY format
Type of Doc - (such as, 1040, 941)
Tax Period - (entire tax period 20XX)
Type of Remit - (for example, check or money order)
Amount of Remit - (total money amount including a comma and decimal point)
Received Date - in MM/DD/YYYY format
Name - (Entire Name)
SSN
Discoverer - Name of person who discovered the remittance and their Supervisor's name

(5) VOIDED CHECKS/BLANK CHECKS

If	And	Then
The response has a "VOIDED" personal check attached	Form 9465, Installment Agreement Request or Form 433-D, Installment Agreement IS present	<ol style="list-style-type: none"> 1. Remove the check from the response. 2. Attach it to the form. 3. Send the "VOIDED" check and the IA to Collection.
The response has a "VOIDED" personal check attached	Form 9465, Installment Agreement Request or Form 433-D, Installment Agreement IS NOT present	Leave the "VOIDED" personal check attached and continue normal processing.

- (6) IRS CHECKS - Returned IRS refund checks are handled differently than regular discovered remittances or "VOIDED" personal checks. If you find any IRS refund check, take it to your Manager/Lead to be routed to the Refund Inquiry Unit. See <http://serp.enterprise.irs.gov/databases/who-where.dr/refund-inquiry-unit-addresses.html> to determine the correct Refund Inquiry Unit address.

4.19.2.3.13
(10-26-2023)

**Taxpayer Digital
Communications (TDC)
in AUR**

- (1) AUR tax examiners will communicate with certain taxpayers via secure messaging.
- (2) A Restricted Case Code (RCC) are assigned to these cases. A message will alert the clerk if a RCC requiring special processing is present. These cases should be transferred to the designated AUR user's Standard Employee Identifier (SEID).

- (3) A clerk is assigned to the TDC unit to take specific actions on the eGain system for TDC cases.

4.19.2.3.13.1
(10-26-2023)

Clerical Process for

Power of Attorney (POA)

- (1) New incoming requests will come from the Power of Attorney (POA) queue and go directly into the primary clerical inbox when the clerk signs in.

Note: If you are backing up the primary clerk, you will have to “pick” the inventory from the POA Requests queue.

See IRM 4.19.3.22.2.3.23, Picking Activities-Changing Ownership, for additional information.

- (2) If the new message is from a POA, the TDC clerk receives a secure message titled “Access Taxpayer Request Form”: Requested by: (POA SSN).
- (3)) Ensure the taxpayer received an invitation prior to performing research for the validity of the POA. Find the taxpayers SSN, it can be found in the body of the message in either the Reply pane or Activity Body pane. Check AUR for the presence of RCC T, or H .
- (4) The clerk will research IAT to determine the validity of the POA and verify that the POA is listed on the taxpayers account;

1. Access IAT.
2. Click on Quick CC, QCC IAT displays.
3. Enter SSN with dashes in the TIN field, 30 in the MFT field, 20XX12 in TXPD.
4. Click on CFINK and the information will display.

Note: If research indicates the POA is not on the CAF for the taxpayer, send the POA denial letter. See IRM 4.19.2.3.13.3, Sending a Denial Letter.

- (5) If the taxpayer has already established an account on eGain, the clerk will link the POA case to the Taxpayer’s case and take the following action:

1. Click on the downward triangle next to the user login and select Advanced Search, the search window displays.
2. Select “Customer” from the downward triangle next to the user login and select Advanced Search, the search window displays.
3. Click in the “Value” field for the SSN attribute.
4. Enter SSN (no dashes)
5. Click on “Start Search”, the results will display.
6. Click on the customer name, the Customer Information screen displays.
7. Click on the case number in the upper right-hand corner of the screen, the case details and activities display.
8. Enter the POAs SSN in the copies to field and click the save button. Make note of the “Owner” of the case, this information is needed to transfer the case out of the clerk’s inbox.
9. Input a Note indicating the cases are linked. See steps in (7) below.
10. Click on the “Advisor Logo”, the home screen displays.

- (6) Input a note to indicate the cases are linked, take the following actions:

1. Click on the + (plus) symbol in the Notes section; the Notes screen displays.

2. Enter the information for the note.
 3. Click "Add Notes". The note will display with the date and time of input.
- (7) The TDC clerk must transfer the POA case to the Tax Examiner on eGain. To transfer a case out of clerical inbox to the tax examiners take the following actions:
1. Click on the "Activity" from the POA.
 2. Access the case details.
 3. Update the owner using the drop-down menu.
 4. Click "Save".
 5. Click on the ellipsis in the reply pane, then click on transfer.
 6. Click the transfer to user from the drop-down menu, a list of users displays.
 7. Select appropriate examiner, click the "Transfer" button – the activity is removed from the clerk's inbox.

Reminder: The POA case is different than the taxpayer case.

4.19.2.3.13.2
(09-29-2022)
Picking Activities

- (1) POAs are an instance where an activity needs to be selected for processing.
- (2) To pick an activity take the following actions:
 1. Click ellipsis button (three dots) in top right of Inbox pane.
 2. Select "Pick" from the drop-down menu. The Pick Activities window displays.
 3. Select the "Queue" radio button.
 4. Click the downward triangle. A drop-down menu displays AUR POA Requests..
 5. Select AUR POA Requests.
 6. Select the first POA in the Pick Activities box, then click the Pick button. The POA picked displays in the eGain Main panel box.

4.19.2.3.13.3
(10-26-2023)
Sending Denial Letter

- (1) There are two situations where the taxpayer/representative is denied participation:
 - Taxpayer not signed-up
 - POA is not on CAF for the taxpayer.

Reminder: Prior to denying any POA request in the queue, research on the customer TIN should be performed to determine if there is an existing case.
- (2) Two important steps in preparing a denial:
 1. Marking the IRS case status as "Completed". See (4) below.
 2. Prepare and send a denial letter. See (3) below.
- (3) Sending the denial letter is done in the reply pane. There are three Knowledge Base Articles (KBA) you will use most in composing your denial message:
 - Apology Letter – not signed-up
 - Request to represent taxpayer via secure messaging denied – POA not in CAF
 - No POA or Authorized Representative on file

- (4) To mark the IRS case status as Completed and send the denial letter, take the following actions:
 1. Mark the IRS case status as complete in the case details pane and click the save button.
 2. Select the appropriate KBA for the case you are working and click "Add to Reply".
 3. Click the downward triangle directly below the ellipsis, the "Subject" field displays which can be edited.
 4. Overwrite the subject of the message with "Secure Messaging Denial".
 5. Click "Send & Complete".

4.19.2.3.14
(10-26-2023)

Docketed Appeals Cases

- (1) Taxpayers have 90 days to petition the U. S. Tax Court. If the Stat is addressed to a person outside the United States, the time to petition is extended to 150 days.

Note: Disaster relief may also extend the period a taxpayer has to petition Tax Court. The system identifies these cases and they remain in Stat suspense until the disaster end date expires.

- (2) Docketed cases are **high priority**, and must be pulled from the current batch immediately, suspended, hand walked or transferred to the designated Tax Examiner. Docket procedures **must** be completed no later than the **ADMIN FILE DUE TO APPEALS** date on the docket listing.

Exception: If the **ADMIN FILE DUE TO APPEALS** date has passed on the docket list, take immediate action and leave a case note to enter the received date of the DIMS listing.

Note: If a response is received on a case closed PC 80, see IRM 4.19.2.3.14.1, Appeals Cases Closed With PC 80 - Reconsideration Requests..

- (3) Newly docketed Tax Court cases are uploaded and are used to create the Docketed Information Management System (DIMS), which is received via email, by clerical. The DIMS list contains the following information listed below and is used to locate cases belonging to each site
 - Docket number
 - Date of the Stat/SNOD
 - Taxpayer's name, address and TIN (taxpayer identification number)
 - Tax Years in Stat/SNOD, Tax Years Petitioned to U. S. Tax Court (Tax Year)
 - Source of Stat/SNOD, Appeals Office and Counsel Office information
 - Campus function and location number in a high-lighted box to the right of the entry
- (4) Use the table below to determine what actions to take:

If the listing indicates the AUR case is	Then
Closed with process codes 10, 15, 17, 18, 91, 92, 93	<ol style="list-style-type: none"> 1. Complete Form 14121, No Change Certification. 2. Access Appeals Electronic Case Receipts, <i>Electronic Case Receipts</i> 3. Select or Enter the following: <ul style="list-style-type: none"> • Select Add New Electronic Case Receipt • For Businesses Unit, - Select "SBSE" • For Type of cases - Select "DKT No-change F14121" • Enter taxpayer Name • Enter TIN (SSN) • Enter MFT(s) • Enter Tax Period(s) • Enter Docket Number (if applicable) • Click Here to Attach File, upload completed Form 14121 • Requestor - Auto-Populates • Click - Submit 4. Recharge the documents (paper returns), using IDRS CC ESTABDT or Form 2275, Records Request, Charge and Recharge, to associate Form 14121 with the case file.
Closed with process codes other than listed above	<ol style="list-style-type: none"> 1. Notate on the Form 3210 "Closed AUR Case" and "Request return if needed". 2. Print the latest CP 2000 and the Case Contents (Tax Account, Information Returns, Case History, all CP 2000, Case Notes (if present) and all CP 2501 (if present). 3. Access the Stat using AUR or Control D and print the Stat/SNOD. Reminder: Any Stat dated prior to February 2014 may not contain the Certified Mail number. If the Certified Mail number is not present on AUR, access Control D to print Stat/SNOD. If unable to locate the Stat/SNOD on AUR or Control D, see (5) below. 4. Route the case to the Appeals Office. See https://organization.ds.irsnet.gov/sites/AppealsCOS/APS/SitePages/CaseRouting.aspx to link to Appeals Campus Case Routing, for current Appeals Office codes, addresses and routing instructions.

If the listing indicates the AUR case is	Then
Open	<ol style="list-style-type: none"> 1. Research AUR for the CSN. 2. Provide the designated Tax Examiner with the completion date, based on the ADMIN FILE DUE TO APPEALS date located on the DIMS listing 3. Give the cases to designated Tax Examiner to determine which cases they need transferred to them, once identified, transfer those identified cases to the Tax Examiner. For those cases not transferred to the Tax Examiner continue processing following steps 5-14. 4. Pull each open case. If the case is assigned to a unit, contact the unit to obtain the case and transfer the case(s) to the designated Tax Examiner. Reminder: If the case(s) is in BT 89001 (Bankruptcy Suspense), contact the AUR Bankruptcy Coordinator regarding the docketed case. These coordinators need to inform other areas (for example, Centralized Insolvency that the taxpayer has petitioned Tax Court. <p>Note: The Non-Petitioning Spouse (NPS) cases need a duplicate case file prepared and given to the designated Tax Examiner, who will retain the case file in AUR.</p> <p>Reminder: All Docketed Married Filing Joint (MFJ) cases require additional research. Ensure all are reviewed by a Tax Examiner.</p> <ol style="list-style-type: none"> 5. Prepare Form 3210 and record the name, SSN and tax year for each case. 6. Print the ELF return, AUR Information Returns and the case contents. Associate these items with the case file. 7. Access the Stat using AUR or Control D and print the Stat/SNOD. Note: Any Stat dated prior to February 2014 may not contain the Certified Mail number. If the Certified Mail number is not present on AUR, access Control D to print Stat/SNOD. If unable to locate the Stat/SNOD on AUR or Control D, see (5) below. 8. For PC 77 research IDRS for any Transaction Code (TC) 494. If present, reverse with a TC 495. 9. Establish the case on Audit Information Management System (AIMS) for Appeals using IDRS Command Code (CC): AM424A and the Appeals Office Code. Research SERP, under the Who/Where tab, to link to the Appeals Case Routing for current Appeals Office addresses and routing instructions. Note: The AUR IDRS Guide includes instructions for reversing transaction codes, AIMS actions and closing an IDRS control base. 10. Attach a print of the AIMS opening action showing request completed. Print and include ELF return, Case Contents (Tax Account, Information Returns, Case History, all CP 2000 notices, Case Notes (if present) and all CP 2501 (if present). Caution: For Stats prior to 08/10/2009, if the file copy of the Statutory Notice of Deficiency (SNOD) is missing, see (5) below. Note: Include the original correspondence in the PS referral package sent to Appeals. The Tax Examiner will prepare the Form 3210 for the PS.

If the listing indicates the AUR case is	Then
	<p>11. Input PC 80 on the cases that were not transferred to the Tax Examiner. Reminder: PC 80 cases that are returned from technical units need to be built, verified and "RB"d immediately due to their time sensitive nature.</p> <p>12. Recharge the documents (paper returns), using IDRS CC ESTABDT or Form 2275, Records Request, Charge and Recharge, to Appeals and route the case to the Appeals Office. Research SERP, under the Who/Where tab, to link to the Appeals Case Routing for current Appeals Office codes, addresses and routing instructions.</p>

(5) If unable to locate the Stat/SNOD on Control D take the following actions:

1. Access case history, see IRM 4.19.2.3.5, Case History Screen.
2. Locate the Stat/SNOD in the Action column.
3. Click on the date in the Date column. The Statutory Notice History Screen appears.
Note: The Case History screen contains a new box titled Print Notice. Users can access and print any notices listed on the pop-up window from the new screen.
4. Print the Statutory Notice History screen, for married filing joint print the Stat Notice History Screen for both taxpayers.
5. Write "SNOD not available" on the Form 3210 transmittal.

4.19.2.3.14.1
(07-31-2023)
**Appeals Cases Closed
With PC 80 -
Reconsideration
Requests**

- (1) If the case was closed with PC 80, research to determine if the case can be appealed (worked as a Recon). **Cases that are closed with finality cannot be appealed.** Cases identified as closed/dismissed "due to lack of jurisdiction", can be worked using the AUR RECON process.
- (2) Before determining whether the response can be built into BT 81 or BT 83, research AUR for the AUR assessment amount. To identify the AUR assessment amount take the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Case** from the Control menu.
 4. Select **Case history** from the drop-down menu.
 5. Enter the SSN and press <Enter> twice. The case history screen displays.
 6. Click on the latest CP 2000 date. The CP 2000 summary screen displays. The amount in the net tax increase/decrease field is the AUR assessment amount.
- (3) To determine if the case can be built into BT 81 or BT 83, take the following actions:
 1. Research IDRS for the presence of an assessment (TC 300) for the AUR amount. If there is no assessment present, forward the response to the appropriate Appeals Office. If an assessment is present go to step 2.
 2. Access the U.S. Tax Court Website at ustaxcourt.gov.
 3. Click on the tab titled "Docket Inquiry".

4. Select Individual Party Name.
 5. Enter the required information; taxpayer's last name, first name and state.
 6. Click on Search, the Results screen displays.
 7. Click on the appropriate (taxpayer's) docket number displayed in blue to access the index screen.
- (4) Once you have accessed the taxpayer's account, read the Court's decision to determine if the case was closed due to lack of jurisdiction or closed with finality.
- If the decision indicates the case was dismissed for "lack of jurisdiction", continue processing, build into an AUR BT 81 or BT 83 as appropriate.

4.19.2.3.15
(09-28-2021)

Electronic Filing System

- (1) Returns are filed electronically by electronic transmitters or from a home computer through a third-party vendor (On-Line Filing). Initially individual electronic returns were transmitted to Andover (ANSC), Atlanta (ATSC), Austin (AUSC), Brookhaven (BSC), Cincinnati (CSC), Fresno (FSC), Kansas City (KCSC), Memphis (MSC), Ogden (OSC) and Philadelphia (PSC) Submission Processing Centers and Enterprise Computing Center - Memphis (ECC-MEM). Individual electronic returns are now transmitted to ANSC, AUSC, FSC, KCSC, PSC and ECC-MEM.
- (2) All electronically transmitted returns are identified by a unique DLN. The following FLC have been designated for the electronic filing of individual income tax returns. The second number listed is the roll over FLC used when a site exhausts the regular FLC for a given processing date.

File Location Code	Processing Campus
14, 16	Andover Campus (ANSC)
76, 75, 21 (US Possession) and 20 (International)	Austin (AUSC)
80, 90	Fresno Campus (FSC)
70, 79	Kansas City Campus (KCSC)
30, 32	Philadelphia Campus (PSC)
72, 64	Enterprise Computing Center - Memphis (ECC-MEM)

Note: The system does not allow a user to order a TC 150 document with the above FLC codes.

- (3) Electronic return information returns can be secured from the Tax Return Data Base (TRDB) and is accessed as part of the AUR case file.
- (4) Electronically filed (ELF) (Virtual Cases - V) returns do not have paper copies stored in Campus Document Retention, Files Operation, for associating

taxpayer correspondence. Therefore, it is not possible to send copies of attachments/responses to Document Retention, Files Operation, for association with an ELF DLN.

4.19.2.3.16
(10-26-2023)
Employee Cases

- (1) Access to Employee BT 83, 90, 91 and 92 is restricted by the AUR system.
- (2) During the download of the extract tapes, the AUR system assigns PC 06 to employee cases and assigns these cases to BT 90. These cases are worked by designated employees.
- (3) Notices and correspondence continue to be generated and mailed. However, when any notice or letter is issued, the system assigns the case to BT 91.
- (4) Route all correspondence received for Employee Cases to the Tax Examiner designated to work this type of case.

4.19.2.3.17
(10-26-2023)
Examination Closures

- (1) When a case has been requested for transfer to Campus Examination, or by an Area Office, the Tax Examiner assigns the appropriate PC (11, 12, 13, 35, 36, 38, 63, 64, 66, 83, 85 or 86) and provides specific routing instruction.

Note: If the requested case is assigned to a tax examining unit, a Tax Examiner MUST input the appropriate PC.

- (2) **Examination Closures - Screening** - If the **PC is 11, 12 or 13**, the clerks will take the following actions when the case is disassembled:
 1. Prepare the return(s).
 2. Send the return(s) to the appropriate FRC by routing to the Files Operation.

Note: If the requested case is assigned to a tax examining unit, a Tax Examiner MUST input the appropriate PC.

- (3) **Examination Closures - Responses** - If the **PC is 35, 36, 63, 66, 83, 85 or 86**, the clerks will take the following actions when the case is disassembled:
 1. Prepare the return(s); (attach any correspondence).
 2. Complete Form 3210 when sending prepared returns to Exam. Notate "AUR TC 922 closed. Open 420/424; please route to Exam" in the Remarks area of Form 3210.
 3. If the return is paper, recharge the return using IDRS CC ESTABDT or Form 2275.
 4. Send the prepared returns to the Examination Operation.
- (4) **Examination Closures - Responses** - If the **PC is 38 or 64** the Tax Examiner takes the following steps:
 1. Assigns PC 38 or 64.
 2. Prints the contents of the case.
 3. Attaches the printed information to the case.
 4. Completes Form 3210 and notates **AUR TC 922 closed. Open 420/424; please route to Exam** in the Remarks area of Form 3210

Verify the Tax Examiner has completed all of the above steps. If not, transfer the case back to the Tax Examiner indicating the missing information, prior to updating the batch to **RB** status. The clerks will then take the following actions:

1. Send the case contents to the Examination Operation.
2. Prepare the return(s).
3. Send the return(s) to the appropriate FRC by routing to the Files Operation.

(5) **Examination Closures – Stats** - When a case requires assessment prior to transfer to Campus Examination, the Tax Examiner takes the following steps:

1. Assigns PC 94.
2. Prints the contents of the case.
3. Attaches the printed information to the case.
4. Completes Form 3210 and notates “AUR TC 922 closed. Open 420/424; please route to Exam” in the Remarks area of Form 3210.

Verify the Tax Examiner has completed all of the above steps. If not, transfer the case back to the Tax Examiner indicating the missing information, prior to updating the batch to “ERB” status. The clerks will then take the following actions:

Note: PC 94 is also used for partial assessment cases with over eight references.

1. Send the case contents to the Examination Operation.
2. Prepare the return(s).
3. Send the return(s) to the appropriate FRC by routing to the Files Operation.

4.19.2.3.18
(09-29-2022)
**Folders (Case
Information)**

- (1) The case label information is printed directly on the upper right corner of the folders. The following is included as part of the printed case label:
 - Bar code
 - SSN
 - Taxpayer's name
 - CSN
 - Tax Year
- (2) The case information is generated during the weekend batch runs and is electronically routed to the printing equipment for processing. Folders are printed, maintained and received in strict CSN order.
- (3) Folders are initially produced for paper (non virtual) cases that receive a CP 2000, a CP 2501, or a Research Request.
- (4) Subsequent labeled folders are produced when:
 - Paper cases are moved to BT 55, BT 60, and BT 70.
 - The virtual (V) indicator is removed due to the Premium Tax Credit (PTC) being recalculated. The Tax Examiners will print a Form 4251 and attach it to the calculation worksheet to be suspended.

Note: Cases transferred to BT 45, 65, and 75, or BT 42, 62, or 77 and cases with PC 95 and IPC 8L do not receive new labeled folders.

Reminder: It is recommended that a folder (new or recycled) be created and labeled with SSN and CSN information where cases with PC 95 and IPCs 8L and RF were previously virtual cases and now have correspondence and are being returned to suspense.

(5) When folders are printed:

1. Separate the folders by suspense file numbers.
2. Get the folders and the appropriate cases for “foldering”.

Reminder: Virtual cases do not receive folders.

3. Verify the information on the folder matches the case. Don't use a previous folder for comparison as it may be incorrect.
4. If the case for a folder cannot be located or if there is a case with no folder set these aside - keeping in strict CSN order and see (6) and (7) below for handling extra folders and cases.

Caution: It is easy for two cases to stick together, always look for missing case contents in the folders before and after the missing case, before setting aside.

5. Place the case contents inside the case folder. The entire case contents should be face up. When looking at the folder the printed case information should be at the bottom right corner so that when the folder is opened the contents are right side up. If there is a previous case folder, discard accordingly.
6. Place the completed case folder - **keeping in strict CSN order** - in the designated area or suspense file.
7. If a significant number of folders are not received, contact your manager or AUR coordinator.

(6) Compare **empty folders** to the extra cases, if a match is found interfile the foldered cases. If no match is found, check case history. If the case history shows:

1. The CSN is the same, recheck the foldered cases before and after the CSN to ensure the missing case wasn't placed in the wrong folder. **If the case is not located, interfile the empty folder with the notice date.**
2. A CSN of 9600X ---treat as classified waste or recycle the folder.
3. A new batch assignment **other than BT 95**, discard (classified waste) or recycle the folder. If foldering BT 70 and the new CSN shows a BT 58 assignment, discard (classified waste) or recycle the folder.
4. A new batch assignment to BT 95, place the folder with the batch and/or the case.

(7) Compare **extra cases** to the empty folders, if a match is found interfile the foldered cases. If no match is found, check case history. If the case history shows

1. A CSN of 9600X, research IDRS for a refile DLN and send to the Files Operation.
2. A CSN other than the batch being foldered, attempt to associate the case with the existing folder or make a folder and interfile.
3. A CSN belongs to the batch being foldered, make a folder and interfile.

4.19.2.3.19
(10-03-2019)
Locations

- (1) A location is a three character code that can be alpha or numeric. It identifies the place where batches and/or cases are located.
- (2) There are two locations assigned by the AUR system:

- Release (RLS) - is assigned when batches and/or cases are released or cancelled (when technical CBs the batch) from the tax examining units
- 000 - any case not assigned to a specific location or in RLS

4.19.2.3.20
(09-22-2020)

Miscellaneous Letters

- (1) The Tax Examiner uses a miscellaneous letter when it is appropriate to send a letter to the taxpayer and take another action on the case at the same time. They assign a PC other than a 6L, 6S, 6X, 8L, 8M or 8S on these cases.
- (2) Cases are filed in the appropriate AUR suspense file based on the PC assigned by the Tax Examiner. The letter displays the CSN of the PC action. For additional information, see IRM 4.19.2.3.9, Correspondex Letters.
- (3) Miscellaneous letters rejected by IDRS are not batched; transfer to the Tax Examiner who initiated the letter.
- (4) See IRM 4.19.2.3.29.3, Undeliverable Miscellaneous Letters, for handling undeliverables for these letters.

4.19.2.3.21
(10-26-2023)

Copy Requests

- (1) The Photocopy Unit may forward a Form 4506, Request for a Copy of Tax Form or Individual Tax Account Information, to AUR (usually the Clerical Function). If such a request is received:
 1. Check AUR to locate the return.
 2. After locating the return, make a photocopy and
 3. Send the copy to the requesting Campus Photocopy Unit.
- (2) If the return cannot be located and/or a return has been closed to another area or returned to the Campus Files Operation, Document Retention, advise the requesting Campus Photocopy Unit.
- (3) Requests for copies of CP 2000 are made by many functions, usually through the use of Form 4442, Inquiry Referral. Use the AUR print menu to make the copy and send it to the taxpayer.
 - a. Tax years 2013 and subsequent can be accessed on the AUR system.
 - b. Tax years 2012 and prior, reject the request and instruct the requestor a copy may be available by ordering the AUR 29X DLN.

Note: Tax years 2003 through 2011 are no longer available on the AUR system and no file copy of the notice is available with the AUR 29X DLN.

4.19.2.3.22
(08-15-2017)

Process Codes (PC)

- (1) Clerks are restricted to using specific PCs.
- (2) The ONLY PCs that can be input by clerks are 11-17, 21-29, 34-36, 38, 54, 58, 60, 63, 64, 66, 79, 80, 81, 83, 85 and 86.
- (3) The ONLY IPCs that can be input by clerks are: LC (Lost Case) or RF (Refile Case).

4.19.2.3.23
(09-01-2014)

Recomputed Notices

- (1) Whenever a taxpayer response causes the figures on the original CP 2000 to change, an amended or recomputed CP 2000 with the correct figures is issued.
- (2) The AUR system assigns these cases to BT 55, based on the PC assignment.

- (3) Stats with a Recomputed CP 2000 keep the Stat CSN and are returned to BT 70.

4.19.2.3.24
(09-29-2022)
Request Case

- (1) When Tax Examiners need a case, they may use the REQUEST CASE option. Generally these cases are Taxpayer Advocate or Telephone cases, but there can be other reasons the Tax Examiner is requesting the case. This generates a request charge out. To access the charge-out take the following actions:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Case** from the Control menu.
4. Select **charGe-outs** from the drop-down menu, a Unit Number screen appears.
5. Enter either an individual unit number or ALL.

Note: Generate charge-outs multiple times daily to ensure that all shifts are covered.

- (2) Once the charge-outs are printed, take the following actions:

1. Pull the case.
2. Attach the request charge out to the front of the case.
3. Use the Transfer option to transfer the case to the requesting Tax Examiner's Standard Employee Identifier (SEID)..
4. Deliver the case to the technical unit.

Note: Universal View Case (UVC) capability impacts the necessity to request/transfer cases to take certain actions.

4.19.2.3.25
(09-22-2020)
**Returning Cases to AUR
Suspense Files**

- (1) Cases can be returned to BT 40, 50, 55, 60, and 70 using IPC RF.

Caution: The terms **refile**, **refiling** and **IPC "RF"** refer to **AUR suspense files**. **DO NOT SEND THESE CASES to the Campus Files Operation (Document Retention).**

- (2) If the clerk has a physical response with an RF and the system still indicates the case is virtual ("V") check to see if the Tax Examiner has input the IRS received date in the case, if not send back to the Tax Examiner who input the RF.
- (3) Before assigning an SSN to Lost Case, check the current assignment. If the SSN is currently assigned to other than an AUR suspense batch, enter IPC RF to move the SSN back to the previous AUR suspense batch.
- (4) IPC RF systemically moves cases back to the previous AUR suspense batch. This is necessary in order for the case to follow consistency checks for moving the case to next stage of processing.
- (5) The following IPCs and PC are refiled back into BT 70 using the original CSN:
 - 8L
 - 8M
 - 8S
 - 95

- (6) Return the case to the appropriate AUR suspense batch (in CSN order) to wait for system aging. During the system aging, each case is updated with a code indicating the batch number to which the case should be assigned.

Reminder: If the case can be batched to the next appropriate batch for processing, it is not necessary to physically return the case to the appropriate AUR suspense batch.
- (7) If the case cannot be returned to the AUR suspense batch, the system displays a SEID. Use the Transfer option to transfer the case to the designated SEID.
- (8) Cases in BT 89 or BT 98:
 - a. If the case was previously assigned to a batch that required a Tax Examiner to work the case, the system displays a SEID. Use the Transfer option to transfer the case to the designated SEID.
 - b. If the case was previously assigned to an AUR suspense batch, the system moves the case back to the AUR suspense batch. Return the case to the appropriate AUR suspense batch or batch to the next appropriate batch for processing.

4.19.2.3.26
(10-02-2014)
Time Frames for Assessments

- (1) Assessments on agreed CP notice responses should generally have the adjustment input (agreed batch types updated to batch status “RB”) within 30 calendar days of the IRS received date.
- (2) Assessments on agreed Stat responses should generally have the adjustment made (agreed batch types updated to batch status “RB”) within 30 calendar days of the IRS received date.
- (3) Assessments on defaulted Stats should generally have the adjustment made (batch updated to “RB” status) within 10 calendar days after the AUR system allows case movement to BT 79.

Note: The adjustment made date is the date the batch is updated to “RB” status.

4.19.2.3.27
(09-01-2014)
Time Frames for Suspense Files

- (1) The following time frames are, as a rule, applied to the appropriate suspense files.
 - Army Post Office/Fleet Post Office/Diplomatic Post Office (APO/FPO/
 - APO/FPO/DPO or Foreign Address CP 3219A and Form 5564 (Stat
- (2) The AUR system generates a Suspense Aged Batch Report each week that shows which suspense batches have met the appropriate suspense time frames during the previous week. The system has checked for the required

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conditions such as foreign address, disaster end dates and new transactions and allows the appropriate suspense time.

4.19.2.3.28
(09-29-2022)

Transfers

- (1) Cases from many different batches and under several different circumstances are transferred to the SEID of the Tax Examiner who worked the case or to a designated Tax Examiner, lead or coordinator.

Note: Cases in "AU" or "DC" status or that belong to another site cannot be transferred.

- (2) To transfer cases:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Case** from the Control menu.
 4. Select **Transfer** from the drop-down menu.
 5. Select **Transfer** from the pull-right menu.
 6. Enter the SSN of the case to be transferred.
 7. Enter the SEID of the Tax Examiner.
 8. Press<F4> to commit.
 9. Notate the error message or other reason for the transfer, the SEID number and the location on the case folder/Form 4251/Campus cover sheet for each case.
 10. Send to the appropriate unit or location.
- (3) Transferred cases are assigned to the appropriate technical Unit Suspense Batch.

4.19.2.3.29
(02-10-2023)

Undeliverables - General

- (1) The Post Office returns (to IRS) all notices and miscellaneous letters that it is not able to deliver.

Note: Undelivered Stats contain an undeliverable indicator of "X" if the Stat was refused or unclaimed.

- (2) When the undeliverable notices are targeted to the applicable batches, the system checks for a new address and marks the case with an undeliverable indicator. The indicators are:
 - T - True Undeliverable: Cases where no new address was found

Note: CP 2000 undeliverable cases should have the Stat issued no later than 90 calendar days from the notice date (or 150 days from the notice date for APO/FPO/DPO notices)

 - M - Remail: Cases where a new address was found
 - U - Undeliverable: Cases with a new address, but other conditions prevent the notice from being remailed (such as, Payer/Agent conditions or new transactions)
- (3) **DELIVERY STATUS CODE** - Indicates a response from USPS concerning the status of the certified mailing (stat notices). The following is a list of responses that may be seen.
 - A - Notice has been delivered by USPS and it has been signed for by the intended recipient or agent approved by the recipient.
 - BLANK - CPS has not delivered any status update to AUR.

- N - USPS delivery status for the mailed notice has not been received by CPS within a specified time period.
- P - The notice has been surrendered to the USPS. Notice is Pending delivery by USPS.
- S - The notice has been suppressed and not mailed by CPS.
- U - Notice was Undeliverable by USPS.
- X - Taxpayer refused delivery of the notice or it was unclaimed.

- (4) Undeliverables for Spousal and/or POA CP notices or Stat should not be assigned to a batch. If batch building by scanning the AUR bar code, the system identifies the Spousal and/or POA notice (indicator) and displays a message. If key entering the SSN, verify the Notice Indicator before entering the SSN - only Notice Indicator 1 should be entered. If the Notice Indicator is 2, 3 or 4, follow instructions for that notice type.

Reminder: You may use the taxpayer(s) name and address on the notice to determine if the notice is a spousal or POA. If there is only one name showing on the 1st name line, the indicator is 1. If the 1st name line reflects two names and the 2nd name line contains the secondary taxpayer's name, the indicator is 2. If the 2nd name line does not match the 1st name line, the indicator is 3 or 4.

- (5) Undeliverable CP notices and miscellaneous letters received after case closure on AUR do not need address research, discard the undeliverable notice/letters.

Exception: An undeliverable Letter 2625C with Form 2624 should not be discarded, research IDRS for the controlling DLN and prepare a Form 9856, Attachment Alert, using the IAT, "Fill Forms" tool, to transmit the undeliverable to the Campus Files Operation.

- (6) The Undeliverable Report maintains the volume of undeliverables by notice type and those with better addresses. For more information about the report, IRM 4.19.2.10.28, Undeliverable Report. Discard undeliverable notice(s) with verified notice indicator of 2, 3 or 4.

4.19.2.3.29.1
(09-22-2020)

**Undeliverable CP 2501/
CP 2000**

- (1) Build undeliverable CP 2501 notices to BT 49 using the undeliverable as the input document. See IRM 4.19.2.6.22, BT 49 - Aged CP 2501 CP 2000 Preparation - General, for more information on BT 49.
- (2) Build undeliverable CP 2000 notices with or without a forwarding address to BT 59. The Post Office has already attempted to deliver the notice to the forwarding address. See IRM 4.19.2.6.29.1, BT 59 - Aged CP 2000/Recomp Stat Preparation Undeliverables, for more information on the undeliverable portion of BT 59.
- (3) Undeliverable Spousal and/or POA CP 2501/CP2000 notices should not be assigned to a batch. If batch building by scanning the AUR bar code, the system identifies the Spousal and/or POA notice (indicator) and displays a message. If key entering the SSN, verify the Notice Indicator before entering the SSN - only Notice Indicator 1 should be entered. After verifying the Notice Indicator is 2, 3 or 4, discard the undeliverable notice(s).

Reminder: You may use the taxpayer(s) name and address on the notice to determine if the notice is a spousal or POA. If there is only one name showing on the 1st name line, the indicator is 1. If the 1st name line

reflects two names and the 2nd name line contains the secondary taxpayer's name, the indicator is 2. If the 2nd name line does not match the 1st name line, the indicator is 3 or 4.

4.19.2.3.29.2
(09-29-2022)
**Undeliverable Stat
Notices**

- (1) The Stat is a legal document. Therefore, no marks or corrections should be made on the undeliverable notice. Make any necessary notations on the case folder/Form 4251/ Campus cover sheet.
- (2) **All undelivered Stat notices are considered HIGH PRIORITY work.**
 - Issuance of the Stat to the most recent address of record protects the assessment statute.
 - Timely handling eliminates IDRS research for refile DLNs to associate the undeliverable with the case file for cases defaulted before handling.

Caution: When attempting to build undeliverable stat notices built into BT 85, cases generating a refile condition should be held for 8 weeks from the date the notice was issued. This allows sufficient time for the post office to update the AUR delivery status code. If the refile condition is still present, discard the Stat undeliverable in accordance with classified waste procedures.

- (3) Undeliverable Stats are targeted to BT 85, using the undeliverable as the input document. See IRM 4.19.2.6.49, BT 85 - Remail Statutory Notice for more information on BT 85. If the system identifies a new or better address, the case is accepted to BT 85.
- (4) Cases with no new or better address are not accepted into BT 85. Leave the case in BT 70 until defaulted. Discard the Stat undeliverable in accordance with classified waste procedures.
- (5) Stats that were refused or unclaimed will be systemically marked with an undeliverable indicator "X". The system displays the following error message: "ERROR: Stat notice was unclaimed or refused. Dispose of the Stat as classified waste." These undelivered notices do not need to be interfiled and should be discarded.
- (6) Undeliverable Spousal and/or POA Notices cannot be assigned to BT 85. If batch building by scanning the AUR bar code, the system identifies the Spousal and/or POA notice (indicator) and displays a message. If key entering the SSN, verify the Notice Indicator before entering the SSN - only Notice Indicator 1 should be entered. Discard undeliverable notice(s) with verified notice indicator of 2, 3, or 4.

Reminder: You may use the taxpayer(s) name and address on the notice to determine if the notice is a spousal or POA. If there is only one name showing on the 1st name line, the indicator is 1. If the 1st name line reflects two names and the 2nd name line contains the secondary taxpayer's name, the indicator is 2. If the 2nd name line does not match the 1st name line, the indicator is 3 or 4.

- (7) Undeliverable Stat Notices (with a new/better address) that cannot be built to BT 85 are batched to BT 68.

- (8) If an undeliverable Stat is for a case which has been closed, discard the Stat undeliverable in accordance with classified waste procedures.

4.19.2.3.29.3
(09-29-2022)

**Undeliverable
Miscellaneous Letters**

- (1) If a subsequent letter is returned as undeliverable:

1. Pull the case using the undeliverable letter.
2. Associate the undeliverable letter to the case.
3. Transfer the case to the Tax Examiner who issued the letter.

Note: If the SEID of the Tax Examiner who issued the letter is from another site, follow the system prompts transfer to a locally designated SEID.

- (2) For additional information, see IRM 4.19.2.3.20, Miscellaneous Letters.
- (3) If an undeliverable letter is for a case that has already been closed 96001 treat as classified waste.

Exception: An undeliverable Letter 2625C with Form 2624 should not be discarded, research IDRS for controlling DLN and prepare a Form 9856, Attachment Alert, using the IAT, "Fill Forms" tool, to transmit the undeliverable to the Campus Files Operation.

- (4) If a subsequent letter on a case which requires MFT 31 processing (IPC S3, S6, or S8) is returned as undeliverable transfer the case to the SEID of the Tax Examiner who created the letter.

4.19.2.3.30
(09-01-2009)

Universal Case

- (1) AUR Tax Examiners (and specific other assistants with AUR access) are able to view and/or work a case regardless of where the case was initiated.

4.19.2.3.30.1
(10-03-2019)

Universal View Case

- (1) If the Tax Examiner determines the action needs to be taken at the initiating site, they check a box, which places the SSN on the **Universal View Case (UVC)** Action listing. **The following items must be done daily:**
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **uNiversal** from the drop- down menu.
 5. Select **uVc action list** from the pull-right menu. The Universal View Case Action Listing opens in a BOE Window.
 6. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
 7. Pull the cases.
 8. Build the cases to the appropriate Priority Response Batch or transfer to the designated SEID.

Reminder: Virtual cases do not have a physical case to pull.

If	And	Then
Case is in a Screening batch or cannot be located	N/A	Pull case and transfer to designated SEID

If	And	Then
Case cannot be located	A thorough search fails to locate the case folder/Form 4251/ Campus cover sheet	Transfer to designated SEID to determine if processing can continue
Case is in closed BT 9600X	N/A	Attempt to build to BT 81
Case does not build to BT 81	Is for a year that is not automated for Recons	1. Create a folder 2. Label "No Batch" 3. Open IDRS control 4. Deliver to Recon
Case does not build to BT 81	Is an employee case	Build to BT 83

- (2) Cases that have already been built or transferred continue to appear on the UVC list until a Tax Examiner has worked the case and cleared the UVC action needed condition.

4.19.2.3.30.2
(09-29-2022)

Universal Work Case

- (1) **Universal Work Case (UWC)** gives the Tax Examiner control of the case and actions can be taken. These cases are assigned location code 950 and move through the Unit Release Batch processes.

- (2) **Several times daily and before the steps in (3) below are taken**, faxes must be collected from the e-Fax which is dedicated to receipt of closing documents forwarded from other sites.

Note: Faxes must be associated with the pulled cases (see (3) step 7 below) before cases are built into the appropriate Unit Release Batch (see (4) below).

- (3) **The following items must be done daily:**

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop down-menu.
5. Select **rls Batch** from the pull-right menu. The RLS Batch Status Report opens in a BOE Window.
6. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing the report.
7. Pull only those cases with a previous location ending with 950 (45950, 65950, 75950).

Reminder: Virtual cases do not have a physical case to pull.

8. Associate any faxed documents with the case; see (2) above.
- (4) Build the cases to the appropriate Unit Release Batch (BT 46, 66, or 86). See IRM 4.19.2.5.3.3, Unit Release Batch Building BT - 37, 46, 66 and 86. When all cases are built, close the batch.
- (5) To update the batch status to "BF" see IRM 4.19.2.5.2, Batch Status Codes.
- (6) To PC Verify the batch, see IRM 4.19.2.7.1, Verification of Process Codes.
- (7) To update the batch status to "RB", see IRM 4.19.2.5.2, Release Batch.

- (8) Disassemble the batch, see IRM 4.19.2.7, General Batch Disassembly, for additional information.
- (9) Prepare the closed cases and place in the designated area for Program Analysis System (PAS) sampling. After the PAS sample has been pulled, send the batch to the Files Operation.

Note: PC 15s for cases from BT 86 that do not show on the auto assessment list need to be transferred to the Tax Examiner for a TC 290-0.

4.19.2.4
(09-01-2003)
**Miscellaneous Notice
Processing**

- (1) This section provides information and instructions on case processing for the Response, Stat and RECON phases of the program.

4.19.2.4.1
(02-10-2023)
CP 2000 Notice Review

- (1) Each CP 2000 notice date must be reviewed before the notices are mailed. A valid sample of cases is pulled and built to BT 95200-399. See IRM 4.19.2.6.62, BT 95 - Review, for additional information and sampling instructions.

Reminder: If a Virtual case(s) is selected for review there is no case(s) to pull. Use the SSN to build to BT 95200-399.

Note: Cases with Sort Codes, Employee AUR cases, and CP 2000s posted after CP 2501 Notices are not included in the CP 2000 Notice Review sample.

- (2) When the cases have been reviewed, the technical unit updates the batch status to "BF" and prints the Reworked Case listing which displays the cases that Tax Examiners have reworked. For additional information, see IRM 4.19.2.10.21, Reworked Case Listing. The list may also be printed by the Clerical Function if it is necessary.
- (3) Cases that do not appear on the Reworked Case listing are systemically returned to the AUR suspense batch when the batch status is updated to "RB". Physically return the cases to the appropriate AUR suspense file after checking for a folder for any paper cases.

Reminder: Virtual case(s) do not have a physical case to be returned to the appropriate case file.

4.19.2.4.2
(09-28-2021)
**Notices Not Mailed (CP
2501/CP 2000/Stat
Notices)**

- (1) The Correspondence Production Services (CPS) print and mail CP 2501, CP 2000, Stats and the AUR generated C-Letters. The CPS sites are located in Ogden and in Detroit.
- (2) If the cases identified as Stats not mailed are not handled prior to default, the system identifies these cases during the default auto-purge process by displaying the message "Stat not generated-Build to BT 59 or 68". Take the following actions:
 - 1. Enter PC 79 to indicate the notice was not mailed.
 - 2. Pull the case.
 - 3. Build the case into BT 59 or BT 68 to generate another Stat.

Note: When a case is assigned to Stop Notice, the AUR system automatically updates the PC to the appropriate notice not mailed PC 34, 54, 58, 60, 79 or 81. If the notice should be mailed, the AUR coordinator has to delete the notice-not-mailed PC.

(3) When CPS cannot generate and mail a Stat, the notice is suppressed and not returned to the AUR Campus. Within two weeks of printing the notice date, CPS transmits a listing of Stat notices not generated to the AUR system. The AUR system generates a Stat Notice Not Generated Report. See IRM 4.19.2.10.23, Stat Not Generated Report, for more information on this report. Take the following actions to identify these cases:

1. Print the report.
2. Enter PC 79 for each case to indicate the notice was not mailed.
3. Pull all the paper cases listed.
4. Build all SSNs to BT 59 or BT 84 to generate another Stat.

Note: When a case is assigned to Stop Notice, the AUR system automatically updates the PC to the appropriate notice-not-mailed PC 34, 54, 58, 60, 79 or 81. If the notice should be mailed, the AUR coordinator has to delete the notice-not-mailed PC.

(4) When a federally declared disaster results in the IRS granting tax relief, HQ Policy enters the designated disaster zip codes that correspond to the covered disaster area, the disaster begin date, the disaster end date and the disaster type to the AUR system. Based on the disaster type and the dates, the AUR system suppresses the generation of CP 2501 and CP 2000 notices and rejects the assignment of PC 75 and 77 to generate a Stat. As prompted by the system, follow the instructions for BT 93 IRM 4.19.2.6.60, BT 93 - Declared Disaster.

Note: There may be occasions when the AUR Coordinator issues special handling instructions for disaster cases.

4.19.2.4.3 (09-01-2014) Spousal Notices

- (1) A second CP 2000 notice is generated for the spouse when the spousal address has changed since the AUR tax year was filed. The second notice is an exact duplicate of all the information contained in the original notice mailed to the primary taxpayer with the exception that the second notice contains the current address of the secondary taxpayer.
- (2) A Stat is sent to each spouse **regardless** of his/her address.
- (3) The AUR system makes a request to the National Account Profile (NAP) to research and provide address information for the secondary SSN. If there is a match, the address is updated on the system and a notice is generated for the primary and the secondary SSN.
- (4) The AUR bar code on the CP 2501, CP 2000/ Recomp, and the Stat contains the SSN, Tax Year, and an indicator to identify and to differentiate the copy of the notice generated for the primary taxpayer, the spouse, and the Power of Attorney (POA). The SSN is displayed first, followed by the tax year and then the indicator:
 - 1 for primary
 - 2 for spouse

- 3 for POA
- 4 for a second POA

4.19.2.4.4
(03-30-2023)
**CP 2000/CP 2000
Recomputation Notice
Rejects**

- (1) The AUR System generates a weekly Reject listing identifying rejected cases in CSN order. The Reject listing must be printed every week and worked as soon as possible. For additional information about the listing, see IRM 4.19.2.10.20, Reject Listing.
- (2) There are six reject conditions for CP Notices. The codes for these conditions are:
 - 1 - Restricted Interest
 - 2 - Military Action
 - 4 - Invalid Interest (SCRS)
 - 5 - Not found on TIF (Taxpayer Information File)
 - 6 - Invalid Interest (AUR)
 - 8 - Declared Disaster Area (Type 4)

- (3) Pull the cases on the Reject listing and indicate the Reject Code on the Form 4251, Campus cover sheet or on the case folder.

Note: Virtual cases do not have a physical case.

- a. Build Reject Codes 1, 2, 4, and 6 into BT 61.
- b. Build Reject Code 5 and 8 into BT 39.
- (4) When the cases have been batched, the system posts an "R" (Reject) on the Case History.

4.19.2.4.5
(02-10-2023)
**Stop CP 2501/CP
2000/Stat Notices**

- (1) Whenever it has been determined that a CP 2501, CP 2000 or Stat (PC 75) should not be mailed, the STOP NOTICE option is used to prevent the notice from being mailed. When SSNs are added to Stop Notice, the system automatically assigns the appropriate notice-not-mailed PC. If it has been determined that the PC 77 should not be mailed, the STOP NOTICE Option is used and the notice must be pulled manually by the clerical function. The system posts a "C" or "D" on the Case History.
 - a. "C" - A CP 2501, CP 2000 or Stat (PC 75) was stopped (not mailed) with the Stop Notice function. PC 77 Stat with a posted "C" was generated and must be pulled manually by the Clerical Function.
 - b. "D" - A notice was not generated and the PC does not display in case history. The system builds the cases to the appropriate unit suspense. Only Tax Examiners can stop notices from being generated.
- (2) The SSN (of the notice to be stopped) must be entered by the second Friday before the Notice Mailout Date.

Note: When a case is assigned to Stop Notice, the AUR system automatically updates the PC to the appropriate notice-not-mailed PC 34, 54, 58, 60, 79 or 81. If the notice should be mailed, the AUR coordinator has to delete the notice-not-mailed PC.

- (3) If an SSN was entered to stop a CP notice but the notice should be mailed, the AUR Coordinator must delete the PC.

4.19.2.4.6
(10-26-2023)
Classifying Responses

- (1) When responses are received an initial sort is recommended by tax year, response type (CP 2501, CP 2000, Stat, etc.) and received date as shown below:

Caution: Review all correspondence, including faxes, for the **oldest** IRS received date.

If correspondence is received by	Use
Mail	<ol style="list-style-type: none"> 1. Oldest IRS received date stamped on correspondence. <p>Note: If the stamped received date does not clearly indicate that it is from a function within the IRS, do not consider as an IRS received date.</p> <ol style="list-style-type: none"> 2. Envelope postmark date. 3. Signature date. 4. Current date. <p>Note: If a Form 4442 is received use the Part I received date as the IRS Rec'd date.</p>
Fax	<ol style="list-style-type: none"> 1. Fax date printed on fax. 2. AUR received date stamped on the correspondence. 3. Signature date. 4. Current date. <p>Note: If a Form 4442 is received use the Part I received date as the IRS Rec'd date.</p>

- (2) Date stamp all incoming correspondence with AUR received date.

Note: Responses which contain Letter 5064C or Letter 5073C should be referred directly to the co-located or assigned IDTVA.

- (3) Route all correspondence which is determined not to belong to AUR to the appropriate area.

- (4) Specific sorts are required for the following:

Reminder: If the response contains a check, see IRM 4.19.2.3.12, Discovered Remittances and Voided Checks, for additional information.

- a. If *Form 8857*, Request for Innocent Spouse Relief, is submitted on a closed AUR case or there is no AUR case, fax the *Form 8857* **within 2 business days** to Cincinnati Centralized Innocent Spouse Operation

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Coordinator. If *Form 8857* is submitted for an open case, build into the appropriate disagreed response batch. Leave a case note to indicate *Form 8857* was forwarded.

Note: After faxing *Form 8857* (which was submitted on a closed AUR case or there is no AUR case) to CCISO, research IDRS for the controlling DLN and prepare a *Form 9856*, Attachment Alert, using the IAT "Fill Forms" tool, to transmit the *Form 8857* to the Campus Files Operation.

- b. Cases with an indication of identity theft must be handled in accordance with IRM 4.19.2.4.6.3, Identity Theft Claims.
- c. Cases with an indication of a "Qualified Offer" or "IRC 7430 (g)" must be transferred/referred to the AUR Coordinator for immediate attention.
- d. Cases with *Form 14157*, Complaint: Tax Return Preparer, and/or *Form 14157-A*, Tax Return Preparer Fraud or Misconduct Affidavit, attached indicate Return Preparer Misconduct (RPM). Transfer and hand-walk the case to the AUR IDT liaison for priority processing.

Exception: Recon responses which include *Form 14157* and/or *Form 14157-A* will not be built on AUR. Refer these responses directly to the co-located or assigned IDTVA.

- e. Cases where a petition for U.S. Tax Court is included with the response must be transferred and hand-walked to the designated SEID.
 - f. Cases with *Form 2624*, Consent for Third Party Contact, require priority handling and may be transferred to a designated SEID for priority processing.
- (5) Responses, other than identity theft and reconsiderations, **must** be built (controlled) on the AUR system within 7 business days of the AUR received date. Reconsiderations **must** be built (controlled) on the AUR system within 10 business days of the AUR received date.

4.19.2.4.6.1
(09-29-2022)

Statute Procedures for AUR Responses - Clerical

- (1) The Internal Revenue Code (IRC) requires that the Internal Revenue Service (IRS) will assess, refund, credit, and collect taxes within specific time limits. These limits are known as the Statutes of Limitations. When they expire, the IRS can no longer assess additional tax, allow a claim for refund by the taxpayer, or take collection action. The determination of Statute expiration differs for Assessment, Refund and Collection.
- (2) Failure to protect an assessment statute will lead to a barred statute. The responsible area/employee is identified as the area/employee that had the case, when the case was within 90 days of the ASER and either took no action to protect the statute or allowed the statute to expire (barred statute).
- (3) Beginning no later than April 1, 2024, route all tax year 2020 and prior correspondence and tax forms received to the designated SEID to determine if additional actions are required.
- (4) When performing clerical duties if you come across a form/response that does not belong to AUR, take the form/response to the lead/manager who will

contact the Statute Coordinator to ensure there are no imminent statute issues prior to routing to the appropriate area.

4.19.2.4.6.2
(09-29-2022)
Installment Agreements

- (1) When responses are received with a **Form 9465, Installment Agreement Request, or Form 433-D, Installment Agreement, attached**, special handling is required.

Note: If Form 2159, Payroll Deduction Agreement, is attached, use Form 3210 to forward directly to Collection. See (2) below for a link to Collection Operation addresses.

- (2) If Form 9465 or Form 433-D is attached to an agreed response and is **the signature document** used to agree to the tax increase, see the table below:

If	Then
Form 9465	<ol style="list-style-type: none"> 1. Photocopy the Form 9465 and use red ink to annotate the copy with "9465 w/AUR Assess" 2. Annotate the Campus cover sheet that the copy Form 9465 was sent to Collection. 3. Use the original form to build BT XX 4. Send the copy to Collection. See http://serp.enterprise.irs.gov/databases/who-where.dr/sc-addresss-collection-operations.html and refer to information for SBSE, to determine the correct address.
Form 433-D	<ol style="list-style-type: none"> 1. Photocopy the Form 433-D and use red ink to annotate the copy with "433-D w/AUR Assess" 2. Annotate the Campus cover sheet that the copy Form 433-D was sent to Collection. 3. Use the original form to build BT XX 4. Send the copy to Collection. See http://serp.enterprise.irs.gov/databases/who-where.dr/sc-addresss-collection-operations.html and refer to information for SBSE, to determine the correct address.

- (3) If Form 9465 or Form 433-D is attached to an agreed response and is **not the signature document** used to agree to the tax increase, remove and send the

form to Collection. See (2) above for a link to Collection Operation addresses. As a record that an Installment Agreement was submitted, select the standard case note "IA to Coll".

- (4) If **Form 9465 or Form 433-D is attached to a disagreed response, contains taxpayer comments OR is the only piece of correspondence**, securely staple a flag indicating "I/A" to the form and build into the appropriate disagreed response batch. **Do not copy or send to Collection.**
- (5) While sorting/building agreed responses (BT 51/71), take the following steps:
 1. Remove all Form 9465 and Form 433-D (and attached voided personal checks).
 2. Notate the case folder/Form 4251/Campus cover sheet with **IA to Coll** or similar language as a history item that the response contained an Installment Agreement.
 3. Send the Form 9465 or Form 433-D to Collection. See (2) above for a link to Collection Operation addresses.

Reminder: When forwarding Form 9465 or Form 433-D to Collection, use Form 3210 to document the forms were sent.

- (6) If a flag is attached to Form 9465, Form 433-D or a written IA request at case closure:
 1. Remove the form.
 2. Notate the case folder/Form 4251/ Campus cover sheet with **IA to Coll** or similar language as a history item that the response contained an Installment Agreement.
 3. Send the Form 9465, Form 433-D or written IA request to Collection. See (2) above for a link to Collection Operation addresses.

Note: If no flag is attached, do not forward the form to Collection.

- (7) Prior to forwarding installment agreements to Collection, verify the Form 9465 or Form 433-D contains the following information:

- SSN
- Name
- Tax period

If any of the above information is missing enter/notate the information before forwarding to Collection.

Note: As a record that an Installment Agreement was submitted, select the standard case notes "IA to Coll".

4.19.2.4.6.3
(09-29-2022)

Identity Theft Claims

- (1) During initial sort, disagreed responses and all CP 2501 responses are screened in clerical for an indication of identity theft (IDT) claims. Do not screen Letter 2625C for indications of identity theft. The employer cannot verify a claim of identity theft.

If	And	Then
The response contains key words such as	The response contains either a Form 14039, Identity Theft Affidavit, or a police report (for example, law enforcement incident report)	Transfer and hand-walk the case to the AUR IDT liaison. Exception: Recon responses containing Form 14039, Identity Theft Affidavit, or a police report (for example, law enforcement incident report) will not be built on AUR. Refer these responses directly to the co-located or assigned IDTVA.

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If	And	Then
The response contains key words such as	The response DOES NOT contain either a Form 14039, Identity Theft Affidavit, or a police report (for example, law enforcement incident report)	<ol style="list-style-type: none"> 1. Build all identified responses to the appropriate priority response batch, 41 (CP 2501 Identity Theft Responses), 52, 53 or 58 (CP 2000), 72 (Statutory Notice Identity Theft Responses), 81 (Reconsiderations) and 83 (Employee Reconsideration). IRM 4.19.2.6.15 BT 41 - CP2501 Identity Theft Response, IRM 4.19.2.6.26 BT 53 - CP 2000/ Recomp Priority Batch, IRM 4.19.2.6.27 BT 55 - Re-computed CP 2000 Suspense, IRM 4.19.2.6.41 BT 73 - Stat Notice Miscellaneous Referral, IRM 4.19.2.6.46.2 Reconsiderations and BT 83 Employee Reconsiderations TY 2013, for additional information. 2. If the case does not build to BT 58, pull the case (if paper), transfer and hand-walk to the designated unit/individual. Caution: Do not build any other responses to these batches. 3. Update batch status to "AB" and provide the AUR Coordinator with the batch number(s). 4. When technical updates the batch status to BF, the batch is hand-walked to clerical for same day processing (such as, PC verified, RB, disassembly and rebuilt).

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- (2) Cases with a Form 14157, Complaint: Tax Return Preparer, and/or Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, attached indicate return preparer misconduct (RPM), and require special handling. See the table below for the correct action to take.

If	Then
The case is open	Transfer and hand-walk the case to the AUR IDT liaison
The case is closed (RECON case)	<ol style="list-style-type: none"> 1. DO NOT BUILD on AUR 2. Refer these responses directly to the co-located or assigned IDTVA.

- (3) Ensure all time spent handling IDT cases is reported under the appropriate OFP code(s).
- (4) Responses received for cases that have been placed in BT 89003 require priority handling. On a daily basis hand-walk these responses to the AUR IDT liaison.

4.19.2.4.6.4
(10-03-2019)
CP 2501 Responses

- (1) After the initial sort per IRM 4.19.2.4.6, Classifying Responses, is completed, all CP 2501 responses should be further screened for:
 - a. Form 14039 and/or a police report (for example, law enforcement incident report) or an indication of identity theft claim; see IRM 4.19.2.4.6.3, Identity Theft Claims. Build CP 2501 responses with an indication of identity theft to BT 41.
 - b. Cases with an indication of a "Qualified Offer" or "IRC 7430 (g)" must be transferred to the AUR Coordinator for immediate attention.
 - c. Cases with a Form 14157, Complaint: Tax Return Preparer, and/or Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, attached indicate RPM; see IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information.
 - d. Form 9465 and Form 433-D, as these require special handling, see IRM 4.19.2.4.6.2, Installment Agreements.
 - e. Cases with Form 2624, Consent for Third Party Contact, require priority handling and may be transferred to a designated SEID for priority processing.
- (2) CP 2501 Responses are built to BT 44.
- (3) Associated batches of CP 2501 responses are available to be worked by the Tax Examiners.

4.19.2.4.6.5
(10-03-2019)
CP 2000 Responses

- (1) After the initial sort per IRM 4.19.2.4.6, Classifying Responses, is completed, all CP 2000 responses should be further screened for:
 - a. Form 14039 and/or a police report (for example, law enforcement incident report) or an indication of identity theft claim; see IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information.
 - b. Cases with an indication of a "Qualified Offer" or "IRC 7430 (g)" must be transferred/referred to the AUR Coordinator for immediate attention.
 - c. Cases with a Form 14157, Complaint: Tax Return Preparer, and/or Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, attached indicate RPM. See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information.

- d. Form 9465 and Form 433-D, as these require special handling, see IRM 4.19.2.4.6.2, Installment Agreements.
- e. Cases with Form 2624, Consent for Third Party Contact, require **priority handling** and must be built to BT 53.

(2) CP 2000 responses are then sorted for batch building by:

- agreed
- disagreed

4.19.2.4.6.5.1
(09-29-2022)
**Agreed CP 2000
Responses**

(1) An Agreed CP 2000 Response indicates agreement with the CP 2000 in its entirety and must meet at least one of the following conditions:

Reminder: If “I don’t agree with some or all of the changes” box on the Response Page has been checked, consider the response disagreed. Failure to do so could result in an incorrect assessment which can lead to increased taxpayer burden and additional cost for the IRS.

- a. Be full paid for correct tax and penalties with no taxpayer comments/ attachments.

Note: Receipt and Control/Deposit function may place a rocker under the CP 2000 amount due of the coding/deposit string that appears at the bottom of the CP 2000 Notice, or under the proposed amount due, which indicates full payment. If a specific dollar amount has been entered, it is an indication of partial payment. Check the dollar amount against the amount under “I agree with all changes”, if the amount matches consider as full payment. For further information, see IRM 4.19.2.3.10, CP 2000 Coding/Deposit String.

- b. Be a signed Form 9465 or Form 433-D attached to a notice with no taxpayer comments/attachments. For jointly filed returns the form must contain both taxpayers’ signatures, unless there is an indication, including handwritten, one spouse is deceased, and the surviving spouse signs the agreement. See (2) below. See IRM 4.19.2.4.6.2, Installment Agreements.

Note: If the **Form 9465 or Form 433-D is the only piece of correspondence**, see IRM 4.19.2.4.6.2, Installment Agreements, for additional information.

- c. Contain a signature (under the Consent to Tax increase statement) on an unaltered CP 2000 or Letter 2626C with no taxpayer comments/ attachments. For jointly filed returns the response must have both taxpayers’ signatures, unless there is an indication, including handwritten, one spouse is deceased and the surviving spouse signs the agreement. See (2) and (3) below for additional information on a faxed consent to tax increase. If the response meets other agreed criteria (such as, signature) do not treat the confirmation form for Direct Pay or Official Payments as an attachment.

Caution: Form 8822, Change of Address, Form 13844, Application for Reduced User Fee For Installment Agreements, Form 2159, Payroll Deduction Agreement, or an attached voided personal check, are not considered comments nor attachments for purposes of determining agreement.

- (2) If the responses contains a copy of the confirmation form for Direct Pay or Official Payments AND does not meet agreed criteria (no signature), treat the response as a disagreed. Research to verify payment may be required, if payment is verified, treat as an agreed.
- (3) A faxed consent to assess additional tax (CP 2000, Letter 2626C, Form 9465 or Form 433-D attached to notice with no taxpayer comments) can be accepted. Build these cases into BT 51 (BT 71 for Stat).
- (4) Agreed responses are built into BT 51.

4.19.2.4.6.5.2
(10-26-2023)
**Disagreed CP 2000
Responses**

- (1) A Disagreed CP 2000 Notice Response does not meet the conditions in IRM 4.19.2.4.6.5.1, Agreed CP 2000 Responses, and is identified by:
 - Disagreement with at least some part of the notice
 - The CP 2000 is unsigned
 - There are any taxpayer comments
 - The only correspondence received is a Form 9465 or Form 433-D, with or without taxpayer comments. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.

Caution: For purposes of determining agreement, Form 8822, Change of Address, Form 13844, Application for Reduced User Fee For Installment Agreements, Form 2159, Payroll Deduction Agreement, or an attached voided personal check are not considered comments nor attachments.

- (2) While sorting/building responses that meet disagree criteria, securely staple a flag indicating "I/A" to the Form 9465 or Form 433-D (and attached voided personal checks). See IRM 4.19.2.4.6.2, Installment Agreements, for additional information. **Do not copy or send to Collection.**
- (3) While sorting/building responses that meet disagree criteria, any response that contains a Form 14039 or other indication of identity theft per IRM 4.19.2.4.6.3, Identity Theft Claims, requires **priority handling**.
- (4) While sorting/building responses that meet disagree criteria, any response that contains a Form 2624, Consent for Third Party Contact, requires priority handling and must be built to the appropriate batch. These cases may be transferred to a designated SEID for priority processing.
- (5) Disagreed responses are built into BT 52. However, if the received date is **21 DAYS OR OLDER**, priority handling is needed. Build the response to BT 53.

4.19.2.4.6.6
(10-03-2019)
**Statutory Notice (Stat)
Responses**

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with U.S. Tax Court.
- (2) After the initial sort per IRM 4.19.2.4.6, Classifying Responses, is completed, all Stat responses should be further screened for:
 - a. Form 14039 or an indication of identity theft claim per IRM 4.19.2.4.6.3, Identity Theft Claims.
 - b. Cases with an indication of a "Qualified Offer" or "IRC 7430 (g)" must be transferred/referred to the AUR Coordinator for immediate attention.

- c. Cases with a Form 14157, Complaint: Tax Return Preparer, and/or Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, attached indicate RPM. Transfer and hand-walk the case to the AUR IDT liaison.
- d. Form 9465 or Form 433-D, as these require special handling, see IRM 4.19.2.4.6.2, Installment Agreements.
- e. Cases with Form 2624, Consent for Third Party Contact, require priority handling and must be built to the appropriate batch and may be transferred to a designated SEID for priority processing.

(3) Stat responses are then sorted for batch building by:

- agreed
- disagreed

4.19.2.4.6.6.1
(10-26-2023)

Agreed Stat Responses

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with U.S. Tax Court.
- (2) An Agreed Stat Response indicates agreement by meeting one of the following conditions:

Note: If “I don’t agree with some or all of the changes” box on the Response page of the Notice has been checked, consider the response to be disagreed. Failure to do so could result in an incorrect assessment, which could cause an increase in taxpayer burden and additional cost for the IRS.

- a. An unaltered CP 2000 or Letter 2626C (attached or not attached to a Stat) that contains a signature (under the Consent to Tax Increase Statement on the Notice) with no taxpayer comments/ attachments. For jointly filed returns, the response must have both taxpayers’ signatures, unless there is an indication, including handwritten, one spouse is deceased and the surviving spouse signs the agreement.
- b. A signed Form 9465 or Form 433-D attached to a notice with no taxpayer comments/attachments. For jointly filed returns the form must contain both taxpayers’ signatures, unless there is an indication, including handwritten, one spouse is deceased, and the surviving spouse signs the agreement. See IRM 4.19.2.4.6.2, Installment Agreements.

Note: If the **Form 9465 or Form 433-D is the only piece of correspondence**, See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.

- c. A signature (under the Consent to Tax Increase jurat) on an unaltered Statutory Notice of Deficiency, Form 5564, with no taxpayer comments/ attachments. For jointly filed returns the response must have both taxpayers’ signatures, unless there is an indication, including handwritten, one spouse is deceased and the surviving spouse signs the agreement.

Caution: For jointly filed returns, both taxpayers must sign the same Stat Notice for the response to be considered agreed. If the taxpayers sign their individual Stat Notice, consider the response to be disagreed.

Caution: Form 8822, Change of Address, Form 13844, Application for Reduced User Fee For Installment Agreements, Form 2159, Payroll Deduction Agreement, or an attached voided personal check, are not considered comments nor attachments for purposes of determining agreement.

Note: Notation of an IRS mailing address on a Statutory Notice of Deficiency, Form 5564, is not considered a comment for the purposes of determining agreement.

- (3) Full payment received after a Stat was issued, without the necessary signature(s), cannot be considered an agreement with the tax increase. Build these responses to the appropriate disagreed response batch type.
- (4) A faxed consent to assess additional tax (CP 2000, Letter 2626C, Form 5564 (Stat), Form 9465 or Form 433-D attached to notice with no taxpayer comments) can be accepted. Build these cases into BT 71 (BT 51 for CP 2000 phase).
- (5) If the case contains a previous IPC MI and certain conditions exist, the following error message displays: **ERROR: MI CONDITION PRESENT, TRANSFER CASE TO DESIGNATED SEID - SEE IRM 4.19.2.**

4.19.2.4.6.6.2
(08-12-2016)
**Disagreed Stat
Responses**

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with U.S. Tax Court.
- (2) A disagreed Stat response does not meet the conditions in IRM 4.19.2.4.6.6.1, Agreed Stat Responses, and is identified by:
 - a. Disagreement with at least some part of the notice.
 - b. The waiver is unsigned.
 - c. There are any taxpayer comments.
 - d. The only correspondence is a Form 9465 or Form 433-D. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information. **Do not copy or send to Collection.**
- (3) Build Disagreed Stat responses to BT 74.

4.19.2.4.6.6.3
(09-01-2015)
**Stats Not Generated -
Late Responses**

- (1) If a response is received but the Stat has not been mailed, and the date is earlier than the second Friday before the Notice Mailout Date, batch the case to BT 58.
- (2) If the response is received later than the second Friday before the Notice Mailout Date, hold the response until the notice date. **After the notice date has passed**, batch the case to BT 71 or 74.

Note: When a case is assigned to Stop Notice, the AUR system automatically updates the PC to the appropriate notice-not-mailed PC 79. If the notice should be mailed - the AUR coordinator must delete the notice-not-mailed PC.

4.19.2.4.7
(09-01-2015)
**Statutory Notices
(Process Code 75)**

- (1) The AUR system creates a Stat record for cases assigned a PC 75.
- (2) A Stat is created for each spouse regardless of their address. Each notice is preceded by a Banner Page which splits the name line and explains the Stat requirement for mailing the spousal notice.
- (3) PC 75 Stats are generated in CSN order and paper cases receive a new folder. A Stat consists of a CP 2000 reprint notice, two mail copies of the

Banner Page, the Statutory Notice of Deficiency (CP 3219A), Notice of Deficiency - Waiver (Form 5564). The AUR bar code is displayed on the Form 5564.

Note: File copies of the Stat are not printed and can be accessed and printed using the AUR system or Control D.

- (4) The Stat is a legal document. Therefore, no marks or corrections should be made on the notice.
- (5) Certified Mail Listing (CML) - CPS routes one copy of the date stamped domestic certified listing and one copy of the registered foreign listing with any domestic or registered corrections to each AUR campus. Electronic copies of the Stat notices are sent to Control D and within the AUR system. See IRM 4.19.2.2.2, Maintaining Documents in AUR, for additional information on retaining certified listing. If a CML is requested and you are unable to locate it, contact the AUR Coordinator.
- (6) If it is necessary to retrieve a CML that has been shipped to the FRC, use Optional Form (OF) 11 to request the listing. The Form and instructions can be found at <http://www.archives.gov/frc/reference-services.html>.

4.19.2.4.8
(09-01-2015)
**Stat Notices (Process
Code 77)**

- (1) Manual Stats must be created when PC 77 is used. Use the same notice date(s) your regular Stat notices are mailed when creating a manual Stat.
- (2) There **IS NOT** an AUR bar code on the Form 5564 and there **IS NOT** a Banner Page to split the name line.
- (3) Information from the most current CP 2000 or the Letter 1151C (whichever is later) is used when creating manual Stats. The Tax Examiner prints a copy of the CP 2000 or the Letter 1151C and associates it with the case when a PC 77 is input. Print a copy of the CP 2000 or Letter 1151C if they are not in the case file.
- (4) For manual Stats:
 - a. Prepare 2 copies of the manual Certified Mail Listing.
 - b. Use the next available Certified Mail Number, not exceeding the block of numbers allocated to the AUR Function.
- (5) Assemble the taxpayer copies of the Stat as follows:
 - a. The original and one copy of CP 3219A.
 - b. The original and one copy of Form 5564.
 - c. A copy of the most current CP 2000/ Recomputation Notice (except page 1 and the response page).
 - d. A Publication 1, Your Rights as a Taxpayer.
- (6) Envelope E-142 is used to mail all notices when PC 77 is used.
- (7) Assemble the file copy of the Stat as follows:
 - a. One copy of CP 3219A.
 - b. One copy of Form 5564.
 - c. A complete copy of the most current CP 2000/ Recomputation Notice.
- (8) Check the Stat before mailing for the following:

- a. Name, address and SSN are the same on CP 3219A, Form 5564, and the most current CP 2000/ Recomputation Notice.
- b. The Tax Increase on the CP 3219A, Form 5564, and page 2 of the CP 2000/ Recomputation Notice are the same amount.
- c. Foreign addresses.

4.19.2.4.9
(11-02-2016)
**RECON (Closed
Correspondence)**

- (1) Taxpayers frequently respond to the AUR assessment after the case has been closed. The taxpayer response generally falls into one of three categories:

1. A request for a change in the AUR assessment.
2. General information that is NOT a request to change the AUR assessment.
3. Misrouted correspondence that has no impact on the AUR case.

See IRM 4.19.2.5.3.2.1, RECON Response Batch Building - BT 81 and BT 83 - TY 2013 and Subsequent, and IRM 4.19.2.5.3.2.2, RECON Response Batch Building - BT 88 - Reconsideration Cases With No Assessments, for additional information.

- (2) After the initial sort per (1) above is completed, all RECON responses should be further screened for:

- a. Form 14039 and/or a police report (for example, law enforcement incident report) or an indication of identity theft claim, see IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information.

Reminder: Recon responses which include Form 14039 and/or a police or law enforcement incident report will not be built on AUR. Refer these responses directly to the co-located or assigned IDTVA.

- b. Cases with an indication of a "Qualified Offer" or "IRC 7430 (g)" must be transferred/referred to the AUR Coordinator for immediate attention.
- c. Cases with a Form 14157, Complaint: Tax Return Preparer, and/or Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, attached indicate RPM. See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information.

Reminder: Recon responses which include Form 14157 and/or Form 14157-A will not be built on AUR. Refer these responses directly to the co-located or assigned IDTVA.

4.19.2.5
(09-01-2008)
**General Batch
Information**

- (1) AUR uses a series of batches to control and monitor inventory. Cases move from batch to batch as significant actions take place.
- (2) Batches are built in the order the SSNs are scanned or key entered. Each SSN is assigned a CSN. Batches are built using the Batch Building menu.

Note: Returns (cases) must be kept in the order in which they are scanned or key entered.

4.19.2.5.1
(09-01-2014)
**Description of Batch
Numbers**

- (1) A batch number is a five digit number that is used to describe the physical location or the stage of processing for a case file.

- (2) The first two numbers of every batch number are used to describe/define the batch type.
- (3) The next three numbers are used to describe/define either the sequential number of a batch (for example, 001, 002, 003, through 999); or the Unit Location Number of BT 36, 45, 65, 75 and 82.

Note: Unit Location Numbers can be alpha or numeric. There are two locations assigned by the system; RLS and 000. For additional information, see IRM 4.19.2.3.19, Locations.

4.19.2.5.2 (02-10-2023)

Batch Status Codes

- (1) The batch status code defines the status of a batch at any time during processing.
- (2) The batch status code is updated either by the user or the AUR system in workflow order. As work is assigned to a new batch type from a suspense batch type, the batch status reverts to a blank value (batch is being assembled) to begin the cycle again, in workflow order.
- (3) The batch status codes and their definitions are:

Status	Definition
RT	Return Transaction File Data (RTF) downloaded. This indicates that the RTF has been downloaded for an extract.
Blank	Indicates that a batch is being assembled and has no status.
AG	Aged Batch. The “AG” status indicates the batch has met appropriate suspense time frames.
AB	Associated Batch. The “AB” status indicates that batch association is complete.
CB	Cancel Batch. The “CB” status indicates a unit has canceled a previously selected batch.
AU	Assigned to a Tax Examiner Unit. The “AU” status indicates the batch has been assigned/accepted by a Tax Examiner unit for processing.
BF	Batch Finished. The “BF” status indicates an assigned batch has been completed by a Tax Examiner unit.
RB	Release Batch. The “RB” status indicates the completed batch is being released by the Control Function. Caution: Ensure that once begun all actions to complete the update to “RB” are completed - through <F4> (commit). Failure to do so prevents other users from using the Update Status to “RB”.
DC	Disassembly Complete. The “DC” status indicates the AUR system disassembly of the batch has been completed.

Status	Definition
SB	Suspense Batch. The “SB” status indicates that the batch is suspended.
XX	Batch is on hold. Contact your manager or lead.

(4) To update the batch status code:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Enter the five digit batch number.
7. Enter the two digit status code in the NEW STATUS field and press **<Enter>**.
8. Press **<F4>** to commit.
9. Press **<F8>** to exit.

Note: For tax year 2021, and subsequent, the Digitized Batch window will generate. Select “Yes” to maintain the virtual indicator on scanned and TDC RLS batches.

4.19.2.5.3 (10-26-2023)

Batch Building - General

- (1) When cases are being assigned to a batch, there are specific stated requirements that must be met. System checks require that a case meet specific PC and current batch type criteria to be assigned to a batch. Batches are built manually or automatically by the system, depending on the current batch that is being built.
- (2) The AUR Coordinator sets parameters for the maximum volume for each work unit and batch.
- (3) When the maximum volume for each work unit is reached, the AUR System assigns these cases to the work unit and notifies the user that the work unit in the batch is completed.
- (4) When the maximum volume for the batch is reached, the system alerts the user that no more cases can be added.
- (5) The batch building screen can be accessed by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop down menu. The batch building menu appears.
- (6) There are ten (12) menu options listed on the batch building menu. Some menu options are only available when certain actions are being taken. The ten menu options are as follows:

<u>C</u>reate - used to create a batch.
<u>A</u>dd - used to add cases to an existing batch. Note: Using the Add option reverts the batch status to a blank value. To prevent small batch volumes, batches must be built as close to the maximum batch size prior to closing the batch to AB status.
<u>C</u>lose - used to close a batch once batch is completed, places batch in AB status
<u>P</u>ull list - used to print a pull list for a batch.
<u>R</u>eseq - used to resequence a batch. Note: The Resequence option is not valid for certain batch types, see the IRM for the batch type to determine whether or not to Resequence the batch.
check <u>D</u>t - used to get a listing of cases the system has identified as missing after no response cases have been batched into BT 49, BT 59, or BT 79.
updt addre<u>S</u>s - used to update address.
<u>T</u>ransfer - used to transfer case.
print case <u>H</u>istory - used to print case history.
chrg<u>O</u>ut - used to print a charge-out
<u>W</u>indow - used to display which window the user is currently accessing.
<u>E</u>xit - used to exit batch building screen

- (7) **When creating a batch, at least one SSN (case) must be entered before exiting the system.**
- (8) To exit the system before completing the work unit/batch, **the work unit currently being input must be committed.** Indicate the batch and work unit number on the folder and insert the cases assigned to the work unit.
- (9) When using the Add option, the system indicates when the batch is full and cases cannot be added. When adding to a batch that is not full, the system either:
 - Alerts if the previous work unit has reached maximum size, or
 - Displays a message indicating the SSNs are being added to a previous work unit.
- (10) Closing a batch (using the **Close** option) automatically updates the batch status to "AB". Once a batch has been closed, if the maximum volume for the work unit or batch has not been reached, cases can be added. The batch status reverts to a blank value.

Caution: Do not close non-virtual response batches until all cases have been pulled and the responses have been associated.

Exception: BT 58, 67, and 87 cannot be added to after the batch has been closed.

- (11) When the batch has been assembled, print the appropriate Batch listing and/or Work Unit listing by batch number. The listing is used as a transmittal document and can also be used to verify batch contents. For additional information, see IRM 4.19.2.10.9, Batch Listings.
- (12) Batch reports should be monitored to ensure all batches contain a volume.
 - a. To resolve zero volume batches in “AB” status, use the Add option, enter the batch number and Press <F8> to exit. The system displays a SAVE message, click NO. The batch number becomes invalid and drops from the report.
 - b. To resolve zero volume batches in “BF” status, go to **Status/location** and update the batch status to “RB”. The batch number becomes invalid and drops from the report.

4.19.2.5.3.1
(09-28-2021)
**Screening Batch
Building - BT 01-19, 29,
31 and 33**

- (1) Initial batch building is also referred to as Pre, Extract and Screening.
- (2) The AUR inventory is ordered in groups referred to as extracts numbered 01-19. When the returns are received they are built, either manually or systemically, into batch types that match the extract number (01-19).
- (3) Returns (paper filed) are received from Campus Files and Federal Records Centers, stapled behind Form 4251, Return Charge-out, and are manually built by clerks. Do not build single Form 4251, treat as classified waste.
- (4) Electronically filed returns (ELF) cases do not receive a Form 4251, Return Charge-out, and each case is identified as a “VIRTUAL” (V) case. The system auto-batches these cases into extract batches 01000 - 19000. The batches are identified as “virtual batches” on the Batch Inventory Report. The batches are systemically closed and updated to “AB” status. For specifics on identifying these cases, see IRM 4.19.2.3.15, Electronic Filing System.
- (5) The AUR system has built-in checks to ensure cases are built to the screening batch type that corresponds to the extract and/or current location.
- (6) To build a screening batch:
 - 1. Get the assigned work and prepare the work unit and batch sheets.
 - 2. Select the tax year from the AUR Year menu.
 - 3. Select **Control** from the AUR Main menu.
 - 4. Select **Batch** from the Control menu.
 - 5. Select **Batch building** from the drop-down menu.

Note: When creating a batch enter at least one case before exiting the system.

- 6. Select **Create**, the batch building screen appears.
- 7. Enter the appropriate two digit batch type and press <Enter>.
- 8. Scan the AUR bar code or enter the SSN of each case. Be sure two cases are not stuck together. Place entered returns face down to keep in strict order.

Caution: If you receive the message **CASE IS CLOSED ON AUR - BUILD TO RECONSIDERATION BATCH**, do not build to RECON BT 81. If a paper return is present, remove and treat the Form 4251 as classified waste and place the return in the designated area to be returned to the Campus Files Operation.

9. The system alerts when a work unit is complete, label the work units. Keep work units separate and in strict order.
- (7) When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, close the batch by taking the following action:

Note: When building BT 33, prior to closing the batch, print a pull listing and pull the cases.

 1. Select **Close**, the batch status updates to “AB”. **DO NOT RESEQUENCE SCREENING BATCHES.**
 2. Acknowledge the system message.
- (8) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (9) Label and house completed screening batches.
- (10) If cases do not build to the batch take the following actions:
 - a. Error Message “Incomplete and Missing Data” - notate Form 4251 and place in the designated area for assignment to BT 32.
 - b. Error Message “Invalid SSN” - verify the Form 4251 belongs to your campus. If the case does not belong to your campus, place in the designated area for routing to the appropriate campus. If the case does belong to your campus, notate Form 4251 and place in the designated area.
 - c. Form 4251 with no return, treat as classified waste.
 - d. Return with no Form 4251 - if it builds to the batch, attach a substitute Form 4251. If it does not build, research case history to determine handling.
 - e. Error Message “Build to Batch Type 29” - notate Form 4251 and place in the designated area.
 - f. Error Message “No Access” or “Batch Type 90000” - notate Form 4251 and deliver to the designated Employee caseworkers.
 - g. BT 30000 - notate Form 4251 and place in the designated area.
 - h. BT 9600X - verify that the case file was not ordered for RECON. If not, remove and treat the Form 4251 as classified waste and place the return in the designated area to be returned to the Campus Files Operation.
- (11) Loose documents (W-2s, schedules, etc.):
 1. Research AUR and take appropriate steps to associate with the case.
 2. If not in AUR, check Mail Routing Guide to determine handling.

4.19.2.5.3.2
(10-26-2023)
**Response Batch
Building - BT 41, 44, 51,
52, 53, 58, 71, 72, and 74**

- (1) Responses should have undergone several sorts for tax year, type of response, received date, and indication of identity theft before response batch building begins.

- (2) Responses must be built (controlled) on the AUR system within 7 business days of the AUR received date.
- (3) An option for "Virtual" or "Paper" appears when a response batch is being built. Initially target responses to a Virtual batch. If the case is a paper case, a message stating "Case is not virtual" is received, these cases can then be built into a paper batch.
- (4) When building response batches, the system prompts for an IRS received date. **Prior to entering the SSN into a response batch, verify the IRS received date.** The IRS received date is determined by following the priority criteria listed below:

1. Oldest IRS received date stamped on correspondence.

Note: If the stamped received date does not clearly indicate that it is from a function within the IRS, do not consider as an IRS received date.

2. Envelope postmark date.
3. Signature date.
4. AUR received date stamped on the correspondence.
5. Current date.

Note: If a Form 4442 is received use the Part I received date as the IRS Rec'd date.

- (5) When a faxed response is received, the IRS received date is determined by the following priority criteria listed below:

1. Fax date (printed on fax).

Caution: The fax date is sometimes incorrect, use caution when determining whether to use this date.

2. AUR received date stamped on correspondence.
3. Signature date.
4. Current date.

Note: If a Form 4442 is received use the Part I received date as the IRS Rec'd date.

- (6) To build a response batch:

1. Get the assigned work.
2. Select the tax year from the AUR Year menu.
3. Select **Control** from the AUR Main menu.
4. Select **Batch** from the Control menu.
5. Select **Batch building** from the drop-down menu.
6. Select **Create**, the batch building screen appears.
7. Enter the appropriate two digit batch type.

Note: The system assigns the specific batch number - record it for later use.

Note: When BT 41 or 72 is entered the system prompts with the following message: "Are responses IDT? Yes or No".

Select Yes or No accordingly.

8. Enter a "Y" (Virtual) or "N" (Paper) in the VIRTUAL box and press **<Enter>**.
9. Build Response By box appears. If all the responses have the same received date, enter a "Y" in the Received Date box and enter the received date that applies to all the responses.

Note: BT 52 and BT 72 do not accept multiple received dates.

If the responses have more than one received date, type "Y" in the SSN box. The SSN and the received date for each response needs to be entered.

10. Scan the AUR bar code or enter the SSN of each response. Be sure two responses are not stuck together. Place entered responses face down. If the response does not build to the batch, see (11) and (12) below.
 11. The system alerts when a work unit is complete. Acknowledge the message.
 12. Prepare the work unit and batch sheets.
 13. Press **<F4>** to commit.
- (7) When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, print the Pull listing. The Pull listing provides a column after the CSN to display the "V" indicator for Virtual Case (no physical case) to pull. For additional information, see IRM 4.19.2.5.4, Pull Listings.

Note: DO NOT CLOSE or RESEQUENCE the batch.

- (8) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.
- (9) Pull the paper cases and associate the appropriate response with the case file.

Note: AGN and Virtual cases may or may not have a folder.

- (10) Label and house built response batches. See IRM 4.19.2.6, Specific Batch Type (BT) Definitions, for instructions to complete clerical processing of these batches.
- (11) The AUR system has built-in checks to ensure cases are built to the response batch type that corresponds to the current status and location. Notate the case folder/Form 4251/ Campus cover sheet with the AUR message/information for **responses that do not build** to the batch.
 - a. If the case file is assigned to an existing response batch, the system does not allow the SSN to be assigned to the batch being built. The system indicates the batch assignment of the SSN. The Case History Screen displays the current batch assignment information. This information is used to associate the response to the appropriate batch.
 - b. If the response has been sorted to the wrong batch type, deliver to the appropriate batch building sort.
 - c. Follow the instructions in IRM 4.19.2.6.24, BT 51 - CP 2000/Recomp Agreed Response, for systemic messages for BT 51 and IRM 4.19.2.6.39, BT 71 - Statutory Notice Agreed Responses, for systemic messages for BT 71.

- d. For all other responses that do not build, research AUR to determine where the case is located and take the appropriate action to associate the response.

(12) If the system displays **CASE IS CLOSED ON AUR - BUILD TO RECONSIDERATION BATCH**, the case has been closed with an AUR PC. Place the response in the designated area for closed cases. If the message indicates the case is an employee case, ensure that the designated employee URP Tax Examiner receives the response.

- a. Correspondence for closed cases for tax years 2013 and subsequent can be built into BT 81 and BT 88 see. IRM 4.19.2.5.3.2.1, RECON Response Batch Building - BT 81 and 83 - TY 2013 and Subsequent, IRM 4.19.2.5.3.2.2, RECON Response Batch Building - BT 88 - Reconsideration Cases With No Assessments, and IRM 4.19.2.6.46, BT 81 - Reconsiderations and BT 83 Employee Reconsiderations - TY 2013.
- b. Build RECON responses for employee cases into BT 83. For additional information see IRM 4.19.2.5.3.2.1, RECON Response Batch Building - BT 81 and 83 - TY 2012 and Subsequent, and IRM 4.19.2.6.46, BT 81 - Reconsiderations and BT 83 Employee Reconsiderations.
- c. RECON responses with an indication of identity theft require priority handling. See IRM 4.19.2.4.6.3, Identity Theft Claims, for further information.

Reminder: Recon responses which include Form 14039 and/or a police or law enforcement incident report will not be built on AUR. Refer these responses directly to the co-located or assigned IDTVA..

- d. Research AUR to determine where the case is located and take appropriate action to associate the response. For additional information, see IRM 4.19.2.6.63, BT 96 - Closure.

Note: If response is a year that cannot be controlled on AUR, take the appropriate action to control case on IDRS and deliver to Recon.

4.19.2.5.3.2.1
(10-26-2023)

RECON Response Batch Building - BT 81 and BT 83 - TY 2013 and Subsequent

- (1) When building RECON batches, the system prompts for an IRS received date. **Prior to entering responses into a RECON batch, verify the received date of the responses.** The IRS received date is determined by following the priority criteria listed below:

Caution: Never build an undeliverable CP, notice or letter to BT 81.

- 1. Oldest IRS received date stamped on correspondence.

Note: If the stamped received date does not clearly indicate that it is from a function within the IRS, do not consider as an IRS received date.

- 2. Envelope postmark date.
- 3. Signature date.
- 4. AUR received date stamped on the correspondence.
- 5. Current date.

Note: If a Form 4442 is received use the Part I received date as the IRS Rec'd date.

- (2) Reconsideration responses **must** be built (controlled) on the AUR system within 10 business days of the AUR received date.
 - (3) When a faxed response is received, the IRS received date is determined by the following priority criteria listed below:
 1. Fax date (printed on fax).

Caution: The fax date is sometimes incorrect, use caution when determining whether to use this date.
 2. AUR received date stamped on correspondence.
 3. Current date.
 4. Signature date.
- Note:** If a Form 4442 is received use the Part I received date as the IRS Rec'd date.
- (4) Recon responses with an indication of identity theft require priority handling. See IRM 4.19.2.4.6.3, Identity Theft Claims, for further information.
 - (5) To build a RECON batch:
 1. Get the assigned work.
 2. Select the tax year from the AUR Year menu.
 3. Select **Control** from the AUR Main menu.
 4. Select **Batch** from the Control menu.
 5. Select **Batch building** from the drop-down menu.
 6. Select **Create**, the batch building screen appears.
 7. Type "81" and press **<Enter>**.
 8. For BT 81001 - 81499 a Build Response By box appears. If all responses have the same received date, type "Y" in the Receive Date box and enter the received date that applies to all the responses. If the responses have more than one received date, type "Y" in the SSN box. The SSN and the received date for each response needs to be entered.
 9. For BT 83XXX a Build Response By box appears. If all responses have the same received date, type "Y" in the Receive Date box and enter the received date that applies to all the responses. If the responses have more than one received date, type "Y" in the SSN box. The SSN and the received date for each response needs to be entered.
 10. Scan the AUR bar code or enter the SSN of each response. Be sure two responses are not stuck together. Place entered responses face down and in strict order.

Note: If the response does not build to the batch, see (7) below.
 11. The system alerts when a work unit is complete. Acknowledge the message.
 12. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch. Press **<F4>** to commit and press **<F8>** to exit.

Note: DO NOT RESEQUENCE the batch.
 - (6) Label and house built RECON response batches. See the Batch Type for instructions to complete clerical processing of these batches.

- (7) The AUR system has built-in checks to ensure cases are built to the response batch type that corresponds to the current status and location. Notate the case folder/Form 4251/ Campus cover sheet with the AUR message/information for **responses do not build** to the batch.
- If the case file is assigned to an existing response batch, the system does not allow the SSN to be assigned to the batch being built. The system indicates the batch assignment of the SSN. The Case History Screen displays the current batch assignment information. Use this information to associate the response to the appropriate batch.
 - If the response has been sorted to the wrong batch type, deliver to the appropriate batch building sort.
 - For all other responses that do not build, follow Campus directions.

4.19.2.5.3.2.2
(09-28-2021)

**RECON Response Batch
Building - BT 88 -
Reconsideration Cases
With No Assessments**

- (1) Responses built into BT 88 do not require a reconsideration adjustment.
- (2) Prior to building BT 88 responses should be sorted by Recon issue code as follows:

Recon Issue Code	Definition
3	Copy of CP 2000
6	Duplicate response
20	Refile signature document
27	Subsequent payment
31	Referral non-AUR issue

- (3) When BT 88 is entered the system prompts for the Recon issue code. Select the appropriate Recon issue code to build the response to the appropriate segment of BT 88.

Recon Issue Code	Builds To
3	88001 - 88299
6	88300 - 88499
20	88500 - 88699
27	88700-88899
31	88900-88999

- (4) BT 88 accepts multiple IRS received dates.
- (5) When batch status updates to "RB", cases are updated with IPC 9I and moved to BT 96002.

4.19.2.5.3.3
(02-10-2023)

**Unit Release Batch
Building - BT 37, 46, 66
and 86**

- (1) Cases suspended in technical units are released after being worked. These completed cases are placed in a designated area.
- (2) As directed, get the cases from each technical unit and print the **rls Batch** report, see IRM 4.19.2.10.19, RLS Batch Status Report.
- (3) The Unit Release will identify TDC cases with a RCC "T". For tax year 2021 and subsequent, TDC cases will be built into BT 37, 46, 66, or 86, separate from cases with no RCC "T".
- (4) Sort all the gathered cases for building to BT 37, 46, 66 or 86 based on the PC or IPC assigned to the case. Rather than sorting the cases by IPC/PC attempt to build all the cases to BT 66. The system only accepts the appropriate cases and displays a message indicating the correct target batch type. Make a note and set these aside.

Target Batch	Process/Internal Process Codes
37 - Screening Release	0A, 0D, 10-18, 20-29, 30, 55, MC, WP
46 - CP 2501 Release	3D, 0F, 3F, 10, 15, 17, 18, 30, 35, 36, 38, 44, 46, 47, 48, 51-53, 57, 98, 99, CR, MC, RF
66 - CP 2000 Release	6D, 6F, 6L, 6S, 6X, 10, 15, 17, 18, 55, 57, 59, 63-69, 70-75, 77, 98, 99, RF, RN, MC, S6
86 - Stat Release	8D, 8F, 8L, 8M, 8S, 10, 15, 17, 18, 39, 62, 75, 76, 77, 80-96, 98, 99, DR, MC, RF, SR, S3, S8

Note: Due to the time sensitive nature of the cases, PC 80 cases should be built into a separate BT 86.

Note: PC 10, PC 15, PC 17 and PC 18 are applicable for all targeted batches - check the batch number on the folder (or case history) to sort to the correct target batch.

- (5) Use the case files (gathered from all technical units) and/or the RLS Batch Status Report to build the appropriate Unit Release batches:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Batch building** from the drop-down menu.
5. Select **Create**, the batch building screen appears.
6. Enter the appropriate two digit batch type.

Note: The system assigns the specific batch number - record it for later use.

7. Scan the AUR bar code or enter each SSN.
8. When all cases are entered, press <F4> to commit.

- (6) Close the batch by taking the following action:

1. Select the **Close** option, the batch status updates to "AB".
2. Acknowledge the system message.

- (7) To update the batch status to BF, see IRM 4.19.2.5.2, Batch Status Codes.
- (8) To verify the process codes, see IRM 4.19.2.7.1, Verification of Process Codes.
- (9) After PC verification, update the batch status to "RB". See IRM 4.19.2.7.3, Release Batch, for information on how to update the batch status to "RB".
- (10) If there are error conditions present, the Cases in Error Screen displays.
 1. Notate the error message on the case folder/Form 4251/ Campus cover sheet.
 2. If applicable, transfer the case to the Tax Examiner who previously worked the case. For instructions on transferring cases, see IRM 4.19.2.3.28, Transfers.
- (11) Disassemble the batch by releasing the cases to the appropriate area based on the PC/IPC. For additional information see the specific PC/IPC section in IRM 4.19.2.8, Process Code Definitions and IRM 4.19.2.9, Internal Process Code Definitions.

Note: IPC RF is returned to the CSN located on the case folder.

- (12) Cases with IPC MI (Manual Interest) are directly batched into BT 61. For additional instructions, see IRM 4.19.2.6.31, BT 61 - Manual Interest/Rejects.

4.19.2.5.3.4
(09-01-2014)

**Miscellaneous Referral
Batch Building - BT 35,
43, 63, and 73**

- (1) Cases with IPC 0D are built to BT 35, IPC 3D to BT 43, IPC 6D to BT 63 and IPC 8D to BT 73.
- (2) Build the cases into the appropriate BT by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter the appropriate two digit batch type.
 7. Prepare all work unit and batch sheets and/or make log entries.
 8. Scan the AUR bar code or enter the SSN of each case. Place entered cases face down to keep in strict order.
 9. The system alerts when a work unit is complete. Keep work units separate and in strict order.
 10. Acknowledge the message by pressing **<Enter>**.
- (3) Close the batch by taking the following action:
 1. Select **Close**, the system updates the batch status to "AB" and creates the Notices/Letters. **DO NOT RESEQUENCE** the batch.
 2. Acknowledge the system message.
- (4) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (5) Complete all batch labeling and take the completed batch to the designated area.

4.19.2.5.3.5
(09-28-2021)

**Batch Building - BT 67
and 87**

- (1) Cases with IPC CR or IPC RN are built to BT 67 and IPC DR or IPC SR are built to BT 87.
- (2) To build BT 67 or 87:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter the appropriate two digit batch type.

Note: The system assigns the specific batch number - record it for later use.
 7. Scan the AUR bar code or enter each SSN. Place entered cases face down to keep in strict order.
 8. The system alerts when a work unit is complete. Keep work units separate and in strict order. When all cases are entered, press **<F4>** to commit.
- (3) Close the batch by taking the following action:
 1. Select **Close**, the system updates the batch status to "AB" and creates the Notices/Letters.
 2. Acknowledge the system message.
- (4) To ensure the notice information and PCs post before the automatic assessment is made, BT 67 and 87 are held a minimum of 7 calendar days after the batch was updated to "AB". After 7 days update the batch to "RB". See below, for information on how to update the batch status to "RB".

Note: The auto assessment listing does not generate for BT 67 or 87.

1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Status/location** from the drop-down menu.
 5. Select **Status/location** from the pull-right menu.
 6. Enter the five digit batch number.
 7. Enter "RB" in the NEW STATUS field and press **<Enter>**.
 8. Press **<F4>** to commit.
 9. Press **<F8>** to exit.
- (5) To print the Batch listing, see IRM 4.19.2.10.9, Batch Listings.
- (6) Complete all batch labeling and take the completed batch to the designated area.
- (7) As BT 67 and 87 are being built, the system identifies "Disaster Zip". Build the case(s) into BT 93. For additional information, see IRM 4.19.2.6.60, BT 93 - Declared Disaster.
- (8) When the system accepts BT 67 and 87 update to batch status "RB", the systems posts PC 37, PC 67 or PC 87 and creates automatic assessment records. If a response is received for cases in BT 67 or BT 87, pull the case, associate the response and transfer the case to the Tax Examiner who assigned IPC CR/RN, DR/SR.

- (9) If a batch has not been updated to “RB” after two cycles have passed, the system generates a Partially Agreed Aging Report indicating which batch(es) have not been updated to “RB” status. For additional information, see IRM 4.19.2.10.17, Partially Agreed Aging Report.
- (10) Once the batch has been updated to “RB” status, label the batch and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the batch to the Files Operation.

4.19.2.5.4
(09-28-2021)
Pull Listings

- (1) There are three tabs on the pull listings on the BOE report that can be used to pull cases from suspense batches:
 - Pull listing sorted by date
 - Pull listing sorted by (SEQ)
 - Pull listing sorted by CSN
- (2) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.

4.19.2.5.5
(09-01-2013)
**Resequencing
Response/Undeliverable
Batches**

- (1) Batches are built in the order the SSN is entered. As each SSN is entered, a CSN is assigned based on the batch being built.
- (2) Once cases are pulled and before the batch is closed, the **Reseq** menu option can be selected. When selected, the system sequences the batch in CSN order. These sequence numbers do not match the physical order of the batch.

Note: The **Reseq** option is not available for virtual response batches.

- (3) To resequence a non-virtual batch:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Add**, the batch building screen appears.
 6. Enter the five digit batch number.
 7. Select **Reseq**.
 8. If also closing the batch, select the **Close** option, the batch status updates to “AB”.

Note: To access and print the Batch listing, see IRM 4.19.2.10.9, Batch Listings.

4.19.2.6
(09-01-2003)
**Specific Batch Type (BT)
Definition**

- (1) The following information provides a definition of batch types and outlines the characteristics and functionality of batch types in the AUR system.

4.19.2.6.1
(09-01-2015)
**BT 01-19 - Screening
Association**

- (1) Cases are ordered into inventory in groups referred to as extracts. As case information for these extracts is downloaded into AUR, it is assigned a batch type number that ranges sequentially from 01 through 19. These digits represent the extract number. The clerical group builds paper cases using the Form 4251 attached to the tax return into the initial screening batches. The batches are held in “AB” status until requested by a technical unit. Cases

downloaded but not built to BT 01-19 within a designated time frame are automatically moved by the system to BT 30.

- (2) Virtual cases do not receive a Form 4251 and are auto batched by the system. See IRM 4.19.2.3.7, Charge-outs (Form 4251), and IRM 4.19.2.3.15, Electronic Filing System, for additional information.
- (3) Form 4251 with no tax return should not be built into BT 01-19 or 29 and should be treated as classified waste. If the return is not received and built into a BT 01-19 or 29, the system automatically moves the case to BT 30, assigns IPC 0A and reorders the return on the date designated by the AUR Coordinator. If the case is not built within 60 days of the designated reorder date, the system closes the case(s) using PC 29.
- (4) Cases with missing/incomplete data are identified by the system during batch building, and are built into BT 32. (In addition to the tax return or tax return data, a complete case also needs the information return data and the tax account information.) If the missing data is not received within 45 days from the extract download date, the system closes the case(s) using PC 28.
- (5) For instructions on building BT 01-19, see IRM 4.19.2.5.3.1, Screening Batch Building - BT 01-19, 29, 31, and 33.

4.19.2.6.2 (10-26-2023)

BT27 - Auto-Generated Notice - AGN

- (1) Certain AUR inventories bypass the physical analysis/screening phase of the program and have CP 2000s systemically generated. This process is referred to as Auto-Generated Notice (AGN). These cases are systemically moved from extract -27 and assigned to BT 27. No clerical action is required for these cases during analysis batch building.

Note: It is at the discretion of the AUR Coordinator when the AGN batches are released.

4.19.2.6.3 (10-03-2019)

BT 29 - Priority Screening Batches

- (1) These are batches of screening cases which require expedited processing.
- (2) The cases may be removed from the original extract batches or batched initially to a BT 29.
- (3) For instructions on building BT 29, see IRM 4.19.2.5.3.1, Screening Batch Building - BT 01-19, 29, 31, and 33.

4.19.2.6.4 (02-10-2023)

BT 30 - Missing Return Suspense

- (1) The system assigns two types of cases to BT 30:
 - Cases assigned IPC WP (Wrong Pull) by the Tax Examiner because the Federal Records Center pulled the wrong DLN
 - Cases from a Download BT 01-19 that have not been batched into a BT 01-19 or BT 29 by the date set by the AUR Coordinator
- (2) The system generates an IPC 0A and reorders the controlling DLN based on a reorder date set by the AUR Coordinator for both types of cases in BT 30.
- (3) If the system has no indication the return was received (built into BT 31) within 60 days, the system closes the case with a PC 29 and generates an Unavailable Return Report. For additional information, see IRM 4.19.2.10.27, Unavailable Return Report.

4.19.2.6.5
(09-01-2014)

BT 31 - Complete Cases

- (1) SSNs previously assigned to BT 30 and BT 32 are built into BT 31 when the return or data is received.
- (2) Before the system allows this action to take place, the current IPC/PC must be one of the following:
 - PC 03
 - IPC 0A
 - IPC WP
- (3) For instructions on building BT 31, see IRM 4.19.2.5.3.1, Screening Batch Building - BT 01-19, 29, 31, and 33.

4.19.2.6.6
(10-26-2023)

BT 32 - Missing Data Suspense

- (1) When building BT 01-19 and BT 29, the system indicates if there is missing tax account or information return data. If this indication is received, the cases are built into BT 32 and are maintained in SSN order.
- (2) To build BT 32:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter 32 in the Batch Type and press **<Enter>**.
 7. Scan the AUR bar code or enter the SSN of each case. Be sure two cases are not stuck together.
 8. If cases do not build to BT 32, notate the AUR message on the case folder/Form 4251/ Campus cover sheet.
- (3) The system generates a Completed Case Report when the missing data is received. To print the report, see IRM 4.19.2.10.13, Completed Case Report. Use the report to:
 - a. Pull the case(s) from the suspense file.

Note: Virtual cases do not have case folders.
 - b. Build the case(s) to BT 31.
- (4) If the missing data is not received within 45 days, the system assigns PC 28 to the case and generates a Closed Missing Data Case Report. To print the report, see IRM 4.19.2.10.12, Closed Missing Data Case Report. Use the report to:
 - a. Pull the case(s) from the suspense file.
 - b. Send the return(s) to the Files Operation.

4.19.2.6.7
(09-01-2014)

BT 33 - Research Complete

- (1) Cases that have received the requested research are built to BT 33 from the previously assigned BT 34 or BT 35. Before the research cases can be built to BT 33, the current PC must be IPC 0A or IPC 0D.
- (2) For instructions to build BT 33, see IRM 4.19.2.5.3.1, Screening Batch Building - BT 01-19, 29, 31, and 33.

- (3) Once the maximum volume has been reached, or the volume of the batch is at the point where the user does not want to add additional SSNs, print a Pull listing in Notice Date Order.
- (4) Pull the cases, associate the research and update the batch to status "AB" for the technical units to order and process.

4.19.2.6.8
(08-07-2018)
**BT 34 - Research
Suspense**

- (1) Cases are automatically assigned to BT 34 by the system based on the assignment of IPC 0A. The system moves the SSNs when the status of the current screening batch is updated to "RB". When cases are assigned to this batch type, cases are maintained in CSN order for association with the generated folder.
- (2) These cases are stored in the AUR Control Function while the requested research is being completed.
- (3) The Aged Screening Research Pull List is generated weekly and displays information for cases that are more than 30 days old from the request date. The system closes these cases with PC 29 after the determined time frame has passed. To print the report, see IRM 4.19.2.10.4, Aged Screening Research Pull Listing. Each week, print the list and take the following actions:
 - 1. Pull the case(s) from the suspense file using the listing.
 - 2. Remove and destroy the Form 4251 as classified waste.
 - 3. Send the return(s) back to the Campus Files Operation.
- (4) Filing Status Code 3, Married Filing Separate, cases are not automatically closed if the research is not received within the determined time frame. When this time frame is met:
 - a. Pull the case(s) from the suspense file using the listing.
 - b. Build the case(s) into BT 33 for a Tax Examiner determination.

4.19.2.6.9
(08-07-2018)
**BT 35 - Miscellaneous
Referrals**

- (1) Cases which require additional technical assistance or are taxpayer self-identified disaster cases are built into BT 35.

Note: When building BT 35, separate cases which require technical assistance from self-identified disaster cases. Do not mix these cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

- (2) Cases must have a current IPC of 0D. These batches are available for request and processing by the technical units.

Exception: BT 35s which consist of taxpayer self-identified disaster cases cannot be worked until after the disaster end date. These batches must be monitored manually and made available for processing by technical units only after the disaster end date.

- (3) To build IPC 0D cases into BT 35 see IRM 4.19.2.5.3.4, Miscellaneous Referral Batch Building - BT 35, 43, 63, and 73.

4.19.2.6.10
(09-01-2014)
**BT 36 - Screening Unit
Suspense**

- (1) Screening cases which require a technical determination from the manager or lead Tax Examiner are transferred by the Tax Examiner to their Screening Unit Suspense Batch.
- (2) When a Tax Examiner transfers a case to Unit Suspense, the system automatically generates IPC 0E and moves the case to BT 36.
- (3) These cases are kept in suspense files in the technical units until the issue is resolved and the case is released in the unit's designated area for clerical retrieval.

Reminder: The last three digits of Unit Suspense Batch numbers are the Unit Location Number.

4.19.2.6.11
(09-01-2014)
**BT 37 - Screening Unit
Release**

- (1) Cases in BT 36 are worked by Tax Examiners and released in a designated area. As directed, get the cases and sort to build into various Unit Release batches.
- (2) To build these cases to BT 37, see IRM 4.19.2.5.3.3, Unit Release Batch Building - BT 37, 46, 66 and 86.

4.19.2.6.12
(08-29-2018)
**BT 38 - Remail CP 2000/
Recomp - General**

- (1) While building no response CP 2000 cases and undeliverable BT 59, the system identifies and rejects cases with a new address. These rejected cases with updated addresses are built into BT 38.

Note: Cases with a new address and a manual interest condition are built into BT 61.

- (2) Declared disaster cases:

If	Then
Building to BT 38 and the disaster already exists	<p>The following error message is displayed: "ERROR: DISASTER CASE, SEE IRM FOR FURTHER INSTRUCTIONS."</p> <ol style="list-style-type: none"> 1. Transfer the case to the designated Tax Examiner for input/re-input of the process code. 2. Notate on the folder/Form 4251/Campus cover sheet that input/re-input of the process code is needed. <p>Note: After input/re-input, the pending process code will allow the case to be built to BT 93.</p>

If	Then
The disaster happens after BT 38 is built	<p>When the batch is RB'd the following message is displayed: "NOTE: CHECK DISASTER CSN/SSN LISTING FOR RECENT DISASTER ZIP CODE INPUT."</p> <ol style="list-style-type: none"> 1. Check the CSN/SSN listing, by batch, to identify cases with a disaster zip code. 2. Transfer the disaster case(s) to the designated Tax Examiner for re-input of the process code. 3. Notate on the folder/Form 4251/ Campus cover sheet that re-input of the process code is needed.

- (3) When creating or adding to BT 38, the system prompts for "No Response" or "Undeliverable".
- (4) When the status for BT 38 is updated to "RB", the system:
 - a. Assigns a new notice date to the batch.
 - b. Updates cases that are assigned PCs 55, 57, or 59 with an Amended indicator.
 - c. Moves the cases to the BT 55.
 - d. Generates an amended notice.
- (5) Cases receive new CSNs and folders.

Note: Virtual cases do not receive a new folder.

4.19.2.6.12.1
(09-01-2014)
**BT 38 - Undeliverable
CP 2000/ Recmps**

- (1) Cases are built to BT 38 when the Post Office returns the CP 2000/ Recomp notice as undeliverable and the system identified a new address when the cases were being batched into BT 59.
- (2) The undeliverable CP notice is used as the input document to build BT 38. The Notice Indicator 1, 2, 3, or 4, which identifies which copy of the notice sent to the taxpayer, **MUST** be entered.
- (3) Undeliverable Spousal and/or POA notices should not be batched into BT 38. Discard the undeliverable notice/letters. For additional information, see IRM 4.19.2.4.3, Spousal Notices.
- (4) To build an undeliverable BT 38:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter BT 38 and press **<Enter>**.
 7. Enter "Y" in the box for "Undeliverable".

8. Scan the AUR bar code or enter the SSN of each undeliverable CP notice identified with a better address.

Note: If a new transaction is present the system displays a message, set cases aside to build to BT 84.

9. Discard the Undeliverable CP Notice in accordance with classified waste procedures.
10. When the batch is full or there are no more undeliverable CP notices with a better address to build, press <F4> to commit.

Note: The system marks the corresponding CP 2000/ Recomp Notice with an Undeliverable Indicator "M" (Remail) in the Action Code field on the Case History Screen.

- (5) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing

- (6) Use the listing to pull the cases.

Reminder: Virtual cases do not have a physical case file to pull.

- (7) To finish BT 38 for Undeliverables:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Batch building** from the drop-down menu.
5. Select **Add**, the batch building screen appears.
6. Enter the five digit batch number.
7. Select **Reseq**.
8. Select **Close**, the batch status updates to "AB".
9. Acknowledge the system message.

- (8) See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB":

- (9) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.

- (10) Label and place in the appropriate suspense area based on the CSNs assigned to the cases.

4.19.2.6.12.2
(10-03-2019)

**BT 38 - No Response CP
2000/ Recomps with a
Better Address**

- (1) When No Response cases are being systemically batched to BT 59, the system checks for Fallout conditions, see IRM 4.19.2.6.29, BT 59 - Aged CP 2000/ Recomp Stat Preparation - General.
- (2) The system auto batches cases identified with new addresses to BT 38 and updates to "AB" status.
- (3) To identify the cases that were systemically built to BT 38 during the weekend processing, **each week** access the Rb Auto Purge Batches report by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.

4. Select **cLerical** from the drop down menu.
5. Select **Aging** from the pull-right menu.
6. Select **Auto purge** from the pull-right menu.
7. Select **Rb batches** from the pull-right menu. The RB Auto Purge Batches Report opens in a Microsoft Edge Window.
8. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

Note: Cases pulled from BT 59 (listed on the update address report) can be added to existing BT 38 or can be built into a separate BT 38.

- (4) To access and print a pull listing for BT 38, see IRM 4.19.2.6.12.1, BT 38 - Undeliverable CP 2000/Recomps.
- (5) Pull paper (non-virtual) cases in the order they are on the pull list.
- (6) See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB"
- (7) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (8) Label and place in the appropriate suspense area based on the CSNs assigned to the cases.

4.19.2.6.13
(03-30-2023)
BT 39 - Rejects

- (1) The AUR system generates a weekly Reject listing identifying rejected cases (the notice was not generated and the notice information is no longer available). Each week the manager or lead **MUST** print the listing for each open tax year in AUR.
- (2) Print the Reject listing. See IRM 4.19.2.10.20, Reject Listing, for additional information.
 1. Pull the cases on the listing.
 2. Notate the reject code (located on the report to the right of each case) on each case folder/Form 4251 /Campus cover sheet.
- (3) Build Reject Code 5 (Not Found on TIF) and Reject Code 8 (Declared Disaster Area) cases to BT 39:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter 39 in the Batch Type.
 7. Scan the AUR bar code or enter each SSN.
 8. The system displays a message at the end of each work unit, set the work unit aside and acknowledge the message.
 9. When the batch is full or there are no more rejects to build, press **<F4>** to commit.

Note: For additional information, see IRM 4.19.2.10.20, Reject Listing. For additional information on notice rejects, see IRM 4.19.2.4.4, CP 2000/CP 2000 Recomputation Notice Rejects.

- (4) Close the batch by taking the following action:
 1. Select **Close - do not resequence**.
 2. Acknowledge the system message.
- (5) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (6) Complete all batch labeling and take the completed batch to the designated area.
- (7) These batches are made available for request and processing by the technical units.

4.19.2.6.14
(09-01-2014)
**BT 40 - CP 2501
Suspense Batch**

- (1) The system automatically moves cases requiring a CP 2501 Notice to BT 40 based on PC 30 identified during the systemic disassembly process.
- (2) The cases are filed in CSN order and remain in suspense in BT 40 until a response is received, the notice is returned as undeliverable, or the suspense time frame expires.

4.19.2.6.15
(08-29-2018)
**BT 41 - CP 2501 Identity
Theft Response**

- (1) When a response to a CP 2501 with an indication of identity theft present is received, the SSN is assigned to BT 41. The batch is built by scanning or key entering the SSN. The correspondence is used as the input document.

Exception: Responses containing either a Form 14039, Identity Theft Affidavit, or a police report should not be built. Transfer and hand-walk the case to the AUR IDT liaison.

Note: See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information on identifying cases to be built to BT 41.

- (2) For instructions to build BT 41, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.
- (3) Use the Pull listing to pull the cases, keeping the cases in the order pulled.

Note: If batch is virtual, there are no physical cases in the AUR suspense file, (4) - (7) below do not apply, go to (8).

- (4) **Recommendation** - after a thorough search fails to locate the case, notate on the case folder/Form 4251 /Campus cover sheet **LC** and leave in the response batch for the Tax Examiner to determine whether or not processing can continue.
- (5) To access and print a pull listing see IRM 4.19.2.10.22. Sequence Number/ Notice Date Pull Listing. Pull paper (non-virtual) cases in the order they are on the pull list.
- (6) Associate the responses, verifying that the response is associated with the correct case file.

Note: As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.

- (7) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (8) Close the batch by taking the following action:
 1. Select **Close**, the batch status updates to "AB".
 2. Acknowledge the system message.
- (9) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (10) Complete all work unit and batch labeling. Provide the AUR Coordinator with the batch numbers.

4.19.2.6.16
(09-01-2014)

**BT 42 - CP 2501 Unit
Research Suspense**

- (1) CP 2501 cases requiring a return request or transcript (additional research) are updated by the Tax Examiner with IPC 3A. The system automatically builds the case to the appropriate unit suspense batch based on IPC 3A and the SEID of the Tax Examiner. These cases are generally suspended in the technical unit and should be monitored by the Tax Examiner to ensure the requested research is received.
- (2) The research the Tax Examiner requested is ordered daily by the system.
- (3) When the research is received, send the information to the appropriate unit of the Tax Examiner that input IPC 3A (shown in the "Remarks" field on the research document).

4.19.2.6.17
(08-07-2018)

**BT 43 - CP 2501
Miscellaneous Referral**

- (1) Cases built into BT 43 must have an IPC 3D assigned. Tax examiners assign this IPC when technical assistance is required to continue processing the case or when a taxpayer self identifies as being impacted by a disaster.

Note: When building BT 43, separate cases which require technical assistance from self-identified disaster cases. Do not mix these cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

- (2) To build IPC 3D cases into BT 43, see IRM 4.19.2.5.3.4, Miscellaneous Referral Batch Building - BT 35, 43, 63, and 73.
- (3) These batches are available for request and processing by the designated technical unit(s).

Exception: BT 43 which consist of taxpayer self-identified disaster cases cannot be worked until after the disaster end date. These batches must be monitored manually and made available for processing by technical units only after the disaster end date.

4.19.2.6.18
(08-29-2018)

**BT 44 - CP 2501
Response**

- (1) CP 2501 responses are built to BT 44.
- (2) BT 44 can have different IRS received dates assigned to the batch. BT 44 may be built by SSN (a received date entered for each case), or by the RECD DATE option (all cases have the same received date). The batch ages on the system based on the oldest received date assigned to the batch.

- (3) For instructions on building BT 44, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.

Note: If virtual batch, (4)-(7) below do not apply, go to (8).

- (4) Use the Pull listing to pull the cases.
Recommendation - after a thorough search fails to locate the case folder, notate on the case folder/Form 4251/ Campus cover sheet **LC** and leave in the response batch for the Tax Examiner to determine whether or not processing can continue.
- (5) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing (2) and (3).
- (6) Associate the responses, verifying that the response is associated with the correct case file.

Note: As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.

- (7) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (8) Close the batch by taking the following action:
1. Select **Close**, the batch status updates to "AB".
 2. Acknowledge the system message.
- (9) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (10) Complete all work unit and batch labeling. Deliver the batch to the designated area.
- (11) These batches are available for request and processing by the technical unit(s).

4.19.2.6.19
(09-01-2014)
**BT 45 - CP 2501 Unit
Suspense**

- (1) Cases are moved to BT 45 when:
- a. A Tax Examiner requires a technical determination from a manager or lead Tax Examiner on a CP 2501 case. The Tax Examiner transfers the case. The system updates the IPC to 3E and moves the case to Unit Suspense.
 - b. A case requires a change due to a Taxpayer Advocate or Telephone Inquiry and is requested by a Tax Examiner.
- (2) The system creates a request charge out document which is used to pull the case.
- (3) To transfer the case(s) back to the Tax Examiner, see IRM 4.19.2.3.28, Transfers.
- (4) The system moves the case to Unit Suspense.
- (5) Send the case to the requesting Tax Examiner.

Reminder: The last three digits of Unit Suspense Batch numbers are the Unit Location Number. Location 950 indicates Universal Case action.

4.19.2.6.20
(09-01-2014)
**BT 46 - CP 2501
Response Release**

- (1) Cases in BT 42 or BT 45, are worked by the Tax Examiners and released in a designated area. As directed, get the cases from each unit and sort to process the BT 46.
- (2) For instructions to build and process BT 46, see IRM 4.19.2.5.3.3, Unit Release Batch Building - BT 37, 46, 66 and 86.

4.19.2.6.21
(10-26-2023)
**BT 47 - CP 2501 Letter
Suspense**

- (1) Cases in BT 47 are assigned a PC 3S because the taxpayer is opting out of TDC. Case(s) will remain in BT 47 until a response is received, the notice is returned undeliverable, or the suspense timeframe expires.

4.19.2.6.22
(09-29-2022)
**BT 49 - Aged CP 2501
CP 2000 Preparation -
General**

- (1) There are two types of cases built to BT 49.
 - a. **No Responses:** These cases are **systemically batched** during WEEK END processing. These are cases that have met the allotted suspense time frame from BT 40.

Note: Once the system has built the BT 49, they appear on the Batch Inventory Report in "AB" status. "RB" these batches.
 - b. **Undeliverables:** These cases **are manually built**, the AUR System marks the Case History with the appropriate Undeliverable Action Code.
- (2) When the Batch status is updated to "RB" the system:
 - Automatically updates the cases to PC 57, to generate and issue a CP 2000
 - Automatically assigns a CSN for BT 55
- (3) As BT 49 is being manually built, the system identifies case conditions requiring Tax Examiner review. **Build cases with the following conditions to BT 84300-499:**

Note: Virtual cases do not have a case folder.

- a. **New Transactions**
 - b. **Net tax increase of zero or less**
 - c. **Below tolerance for issuing a notice**
 - d. **TC 520**
 - e. **TC 540**
 - f. **TC 780**
 - g. **TC 971 with any of the following AC 501, 504, 505, 506, 522, or 525**
 - h. **Letter 2626C associated with the case**
 - i. **New Payer/Agent information**
 - j. **\$1 M or over tax increase**
 - k. **Universal Case Action Needed**
- (4) Systemically built BT 49 require that the auto purge pull list (suspense batch 40) be printed and worked each week. For additional information, see IRM 4.19.2.10.7, Auto Purge Pull List.

Note: The fallout conditions listed in (3) above do not appear on the auto purge pull listing and are systemically built to BT 84300-499. For more information see IRM 4.19.2.6.48, BT 84 - Cases With New Action.

- (5) Cases identified as **Manual interest**, are built to BT 61.
- (6) During the auto purge process cases identified with **Disaster Zip** codes are not aged (remain in suspense) until after the disaster end date.
- (7) If a response is received after the SSN has been assigned to BT 49 and the batch status has **not** been updated to "RB", the system allows the case to be batched into BT 41 and BT 44.

4.19.2.6.22.1

(09-28-2021)

**BT 49 - Aged CP 2501
CP 2000 Preparation -
Undeliverables**

- (1) Undeliverable CP 2501s that could not be delivered to the taxpayer are returned to IRS by the Post Office. These undeliverable notices are used as the input document to build BT 49.
- (2) When Undeliverables are being built, the system prompts for the Notice Indicators 1 (Primary), 2 (Secondary) and 3 or 4 (POA) which must be entered after the SSN. See IRM 4.19.2.4.3, Spousal Notices, for additional information. Undeliverables for Spousal and/or POA CP notices should not be assigned to a batch. If batch building by scanning the AUR bar code, the system identifies the Spousal and/or POA notice (indicator) and displays a message. If key entering the SSN, verify the Notice Indicator before entering the SSN - only Notice Indicator 1 should be entered. If the Notice Indicator is 2, 3 or 4, discard the undeliverable notice. You may use the taxpayer(s) name and address on the notice to determine if the notice is a spousal or POA.

If	And	Then
There is only one name showing on the 1st name line	N/A	The indicator is 1
The 1st name line reflects two names	The 2nd name line contains the secondary taxpayer's name	The indicator is 2
The 2nd name line does not match the 1st name line	N/A	The indicator is 3 or 4

- (3) To build an Undeliverable BT 49, locate the undeliverable CP 2501/CP 2000:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Batch building** from the drop-down menu.
5. Select **Create**, the batch building screen appears.
6. Enter 49 in the Batch Type. The system assigns the specific batch number - record it for later use.
7. Scan the AUR bar code or enter each SSN.

Caution: Any system prompts - ignore the message, treat as classified waste.

8. Discard the Undeliverable CP Notice in accordance with classified waste procedures.

- (4) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing:
- (5) Cases in BT 49 are pulled using the Pull listing, keep cases in strict pulled order. If the case (other than a virtual case) cannot be located, leave in the batch in order to continue AUR processing.

Reminder: Virtual cases do not have a folder.

- (6) To resequence the batch, see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (7) Close the batch by taking the following action:
 - 1. Select **Close**, the batch status updates to “AB”.
 - 2. Acknowledge the system message.
- (8) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (9) To update the batch to “RB” see IRM 4.19.2.5.2, Batch Status Codes.
- (10) Print the Suspense Summary Report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (11) The AUR System updates the cases to PC 57, moves the cases to BT 55 and folders are generated.

Note: Virtual cases **do not receive a folder**. Do not input “LC” on these cases.

- (12) Complete batch labeling and log entries. Deliver the batch to the designated area.

4.19.2.6.22.2
(09-29-2022)
**BT 49 - Aged CP 2501
CP 2000 Preparation -
No Responses**

- (1) Cases in BT 40 have a designated suspense time frame. The cases remaining in these major suspense batches when that suspense time frame has expired are “**SYSTEMICALLY**” built to BT 49 to generate a CP 2000.
- (2) When **No Response cases** are being systemically batched the system checks for **Fallout conditions**. See IRM 4.19.2.6.22, BT 49 - Aged CP 2501 CP 2000 Preparation - General. After **WEEK END** processing print the Auto Purge Pull listing. See IRM 4.19.2.10.7, Auto Purge Pull Listing, for additional information.
- (3) Use the Auto Purge Pull listing to pull the cases. Build into the designated target batch.

Exception: The fallout conditions listed in IRM 4.19.2.6.22, BT 49 - Aged CP 2501 CP 2000 Preparation - General, are systemically built to BT 84300-84499. See IRM 4.19.2.6.48, BT 84 - Cases With New Actions, for additional information.

Note: Virtual cases do not have a physical folder.

- (4) See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to “RB”.

- (5) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (6) The AUR System updates the cases with PC 57, moves the cases to BT 55, assigns a CSN and folders are printed.

Reminder: Virtual Cases do not receive a folder. Do not input "LC" on these cases.

4.19.2.6.23
(09-01-2014)
**BT 50 - CP 2000
Suspense Batch**

- (1) The system automatically moves cases requiring a CP 2000 Notice to BT 50 based on the assignment of PC 55 (not Amended PC 55) during the systemic disassembly process.
- (2) The cases are filed in CSN order and remain in suspense until a response is received, the notice is returned undeliverable, or the allotted time frame expires.

Note: Cases with PC 55 requiring manual interest computation are suspended in BT 55.

4.19.2.6.24
(09-29-2022)
**BT 51 - CP 2000/
Recomp Agreed
Response**

- (1) Fully agreed CP 2000/Recomp notice response cases are built into BT 51. When BT 51 is updated to "RB", the system automatically creates an assessment record for these cases.

Note: The auto assessment listing does not generate for BT 51.

- (2) An agreed CP 2000/ Recomp response indicates agreement with the CP 2000 in its entirety and must meet at least one of the following conditions:

Note: If the Disagreement Box on the CP 2000 Response Page of the CP 2000 Notice has been checked, the response is considered to be a disagreed. Failure to treat as such could result in an incorrect assessment which can lead to increased taxpayer burden and additional cost for the IRS.

- a. Be fully paid for tax and penalties with no taxpayer comments/ attachments.

Note: Receipt and Control/Deposit function may place a rocker under the CP 2000 amount due of the coding/deposit string that appears at the bottom of the CP 2000 Notice, or under the proposed amount due, which indicates full payment. If a specific dollar amount has been entered, it is an indication of partial payment. Check the dollar amount against the amount under "I agree with all changes", if the amount matches consider as full payment. For additional information, see IRM 4.19.2.3.10, CP 2000 Coding/Deposit String.

- b. Contain a signature (under the Consent to Tax Increase statement) on an unaltered CP 2000 or Letter 2626C with no taxpayer comments/ attachments. For jointly filed returns the response must have both taxpayers' signatures, unless there is an indication, including handwritten, one or both of the spouses is deceased, or there is an indication one spouse is deceased and the surviving spouse signs the agreement.

Caution: For purposes of determining agreement, Form 8822, Change of Address, Form 13844, Application for Reduced User Fee For

Installment Agreements, Form 2159, Payroll Deduction Agreement, or an attached voided personal check are not considered comments nor attachments.

- c. Be a signed Form 9465 or Form 433-D attached to a notice with no taxpayer comments/attachments. For jointly filed returns the form must contain both taxpayers' signatures, unless there is an indication one of the spouses is deceased. See (3) below for additional information on a faxed consent to tax increase. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.
- (3) A faxed consent to assess additional tax (CP 2000, Letter 2626C, Form 9465 or Form 433-D attached to notice with no taxpayer comments/attachments) can be accepted. Build these responses into BT 51.
- (4) While sorting or building responses that meet **agreed** criteria, remove all Form 9465 and Form 433-D (and attached voided personal check) and send to Collection. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.
- (5) If a permanent change of address is indicated on the Response page of the CP 2000 or Form 8822, input the address change per IRM 4.19.2.3.2, Address Updates, before building BT 51.
- (6) For instructions on building BT 51, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.
- (7) BT 51 may be built no later than:

Date	For Tax Year
January 2, 2026	2022
January 3, 2025	2021
January 5, 2024	2020

After the dates above, cases should be batched into BT 52 or 53. The assessments are input via IDRS.

- (8) As this batch is being built, the system identifies the conditions that do not allow the cases to be automatically assessed. Build the following cases to BT 52 or 53:

Note: Notate the condition on the case folder/Form 4251/ Campus cover sheet.

- a. **New Transactions.**
- b. **TC 520** (Bankruptcy) present.
- c. **TC 604** (MFT 31 Mirroring) present.
- d. **CP 2000 Data Incomplete.**
- (9) As this batch is being built, the system identifies the conditions that do not allow the cases to be automatically assessed.
 - a. **ARDI** Cases - transfer the case to designated SEID.
 - b. **Disaster Zip and Manual Interest** and **Manual Interest** cases - If the case contains a previous IPC MI and certain conditions exist, the

following error message displays: "ERROR: MI CONDITION PRESENT, TRANSFER CASE TO DESIGNATED SEID- SEE IRM 4.19.3.", transfer case to designated SEID.

- c. **Disaster** cases - see (10) below.

(10) Declared disaster cases:

If	Then
Building to BT 51 and the disaster already exists	The following error message is displayed: "ERROR: DISASTER CASE, SEE IRM FOR FURTHER INSTRUCTIONS." <ol style="list-style-type: none"> 1. Build the case to BT 52. 2. Notate on the case folder/ Form 4251 /Campus cover sheet this is a disaster case.
The disaster happens after BT 51 is built	When the batch is RB'd the following message is displayed: "NOTE: CHECK DISASTER CSN/ SSN LISTING FOR RECENT DISASTER ZIP CODE INPUT." <ol style="list-style-type: none"> 1. Check the CSN/SSN listing, by batch, to identify cases with a disaster zip code. 2. Build the disaster case(s) to BT 52. 3. Notate on the case folder/ Form 4251 /Campus cover sheet this is a disaster case.

- (11) If a case file is **assigned to an existing response batch**, the system does not allow that SSN to be assigned to the batch being built. Access the Case History Screen to display the current batch assignment information. This information is used to associate the response to the case.

- (12) If a case file is assigned to BT 59 or 67, or 84 the system does not allow that SSN to be assigned to the batch being built. **Do not associate responses to these batches.**

1. Pull the case.
2. Input IPC RF.

Note: If unable to input IPC RF, transfer to designated SEID.

Exception: If the case is assigned to BT 67, pull the case and transfer to the appropriate Tax Examiner.

3. Associate the response.
4. Build to the BT 51. See IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.

- (13) If the system displays the message **CASE IS CLOSED ON AUR - BUILD TO RECONSIDERATION BATCH**, the case has been closed with an AUR PC. Place the response in the designated area for closed cases.

- a. Correspondence for closed cases for tax years 2013 and subsequent can be built into BT 81 or BT 83.

Note: If unable to build to a recon batch, transfer to a designated SEID.

- b. Correspondence that won't build to BT 81, BT 83 or BT 88 (TY 2012 and prior) should be controlled on IDRS and delivered to Recon. For additional information on BT 96, see IRM 4.19.2.6.63, BT 96 - Closure.

- (14) As directed, get a built batch to pull/associate. Use the pull listing to pull the case(s), keeping them in strict pulled order.

Note: If batch is virtual there are no physical cases in the AUR suspense file, (15) - (17) below do not apply, go to (18) below.

- (15) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing:

- (16) Associate the responses, verifying that the response is associated with the correct case file. If unable to locate the response or case file, take the following actions:

If	And	Then
Case Cannot be located	A thorough search fails to locate the case folder/Form 4251/ Campus cover sheet	Leave the response in the batch to continue the case closure.
Response cannot be located	A thorough search fails to locate the missing response	<ol style="list-style-type: none"> 1. Notate the case folder/Form 4251/ Campus cover sheet with "Agreed lost response" 2. Input IPC "RF" 3. Transfer to designated SEID

Note: As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.

- (17) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.

- (18) To close a batch:

1. Select **Close**, the batch status changes to "AB".
2. Acknowledge the system message.

- (19) Once this is complete, update the batch status to "RB". See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB":

Note: The system updates the PCs and creates automatic assessments. The auto assessment listing does not generate for BT 51.

- (20) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (21) Label the batch and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the batch to the Files Operation.

4.19.2.6.25
(10-26-2023)

**BT 52 - CP 2000/Recomp
Disagreed Response**

- (1) Disagreed taxpayer responses to CP 2000/Recomp cases are built to BT 52 or BT 53 (Priority) for responses 21 days or older from the IRS received date.

Note: See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information on cases involving identity theft.

- (2) A Disagreed CP 2000 Notice Response does not meet the conditions in IRM 4.19.2.6.24, BT 51 - CP 2000/Recomp Agreed Response, and is identified by:
 - a. Disagreement with at least some part of the notice.
 - b. The CP 2000 is unsigned, or there are any taxpayer comments.
 - c. A Form 9465 or Form 433-D is the only piece of correspondence received with or without taxpayer comments. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.

Caution: For purposes of determining agreement, Form 8822, Change of Address, Form 13844, Application for Reduced User Fee For Installment Agreements, Form 2159, Payroll Deduction Agreement, or an attached voided personal check are not considered comments nor attachments.

Reminder: See IRM 4.19.2.4.6.2, Installment Agreements, when responses contain a Form 9465 or Form 433-D.

- (3) For instructions on building BT 52, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71,72, and 74.

Caution: **Do not build multiple received dates into BT 52.** These batches must contain responses with the same received date.

- (4) As directed, get a built batch to pull and associate. Use the pull listing to pull the case(s), keeping them in strict pulled order.

Note: If batch is virtual there are no physical cases in the AUR suspense file, (5) - (7) below do not apply, go to (8).

- (5) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing
- (6) Associate the responses, verifying that the response is associated with the correct case file. As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.
 - a. **Recommendation** - after a thorough search fails to locate the case, notate the case folder/ Form 4251 /Campus cover sheet with **LC** and leave the response in the batch for the Tax Examiner to determine whether or not processing can continue.
 - b. **Recommendation** - after a thorough search fails to locate the response transfer to the designated Tax Examiner.

- (7) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (8) Close the batch by taking the following action:
 - 1. Select **Close**, the batch status updates to "AB".
 - 2. Acknowledge the system message.
- (9) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (10) Complete batch labeling and batch logging. Deliver the batch to the designated area.

4.19.2.6.26
(10-26-2023)

**BT 53 - CP 2000/Recomp
Priority Batch**

- (1) Disagreed CP 2000 or Amended CP 2000 responses that are 21 days old or older (from the IRS received date) are classified as Priority Responses.

Reminder: See IRM 4.19.2.4.6.2, Installment Agreements, when priority responses contain a Form 9465 or Form 433-D.

- (2) A CP 2000 Priority Response batch can have different IRS received dates. BT 53 may be built by SSN (one received date entered for each SSN/case), or by RECD DATE (one received date for all SSNs/cases). The batch ages on the system based on the oldest received date assigned to the batch.
- (3) For instructions on building BT 53, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.
- (4) As directed, get a built batch to pull/associate. Use the pull listing to pull the case(s), keeping them in strict pulled order.

Note: If batch is virtual there are no physical cases in the AUR suspense file, (5) - (7) below do not apply, go to (8).

- (5) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.
- (6) Associate the responses, verifying that the response is associated with the correct case file. As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.
 - a. **Recommendation** - after a thorough search fails to locate the case, notate the case folder/ Form 4251 /Campus cover sheet with **LC** and leave the response in the batch for the Tax Examiner to determine whether or not processing can continue.
 - b. **Recommendation** - after a thorough search fails to locate the response, transfer to the designated Tax Examiner.
- (7) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (8) Close the batch by taking the following action:
 - 1. Select **Close**, the batch status updates to "AB".
 - 2. Acknowledge the system message.

- (9) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (10) Complete batch labeling and batch logging. Deliver the batch to the designated area.

4.19.2.6.27
(09-01-2014)

**BT 55 - Recomputed CP
2000 Suspense**

- (1) The system automatically moves the following to BT 55 during the systemic batch disassembly process:
 - CP 2000 (PC 55) requiring a manual interest calculation
 - Amended CP 2000 (PC 55A)
 - CP 2000 issued after a CP 2501 (PC 57)
 - Recomputed CP 2000 (PC 59)
- (2) These cases are filed in CSN order and receive new folders. Cases remain in this batch until a response is received, the notice is returned as undeliverable, or the allotted time frame expires.

4.19.2.6.28
(10-26-2023)

**BT 58 - Late CP 2000
Response/Stat Not
Generated**

- (1) When building responses into BT 71, 72, and 74, the system identifies cases where the Stat date has not passed. When this condition exists, use BT 58.

Note: If the incorrect received date is input while building BT 58, **DO NOT use PC RF**. See lead for further instruction.

Reminder: See IRM 4.19.2.4.6.2, Installment Agreements, when responses contain a Form 9465 or Form 433-D.

Note: See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information on cases involving identity theft.

- (2) If the SSN is built to BT 58 on or before the second Friday prior to the Notice Mailout Date, the system:
 - a. Posts either a "C" or "D" for the corresponding notice on the Case History Screen.

Note: The "C" indicates that the Stat Notice was generated and stopped through the use of the Stop Notice functionality. The "D" indicates that the Stat Notice was NOT generated and all history, except the PC 75, has been deleted. The "D" indicators need a PC 79 input.

- (3) If the SSN IS NOT entered on or before the second Friday prior to the Notice Mailout Date, the case cannot be built into BT 58 .
 1. Hold the response until the notice date.
 2. **After the Stat Notice Date has passed**, build the response to BT 71, 72 or 74.

Caution: If an identity theft case does not build to BT 58, pull the case (if paper), transfer and hand-walk to the AUR IDT liaison.

- (4) For instructions on building BT 58, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.

- (5) As directed, get a built batch to pull/associate. Use the pull listing to pull the case(s), keeping the cases in strict pulled order.

Note: If batch is virtual there are no physical cases in the AUR suspense file, (6) - (8) below do not apply, go to (9).

- (6) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing
- (7) Associate the responses, verifying that the response is associated with the correct case file. As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.
- a. **Recommendation** - after a thorough search fails to locate the case, notate the case folder/Form 4251/Campus cover sheet with **LC** and leave the response in the batch for the Tax Examiner to determine whether or not processing can continue.
 - b. **Recommendation** - after a thorough search fails to locate the response, transfer to the designated Tax Examiner.
- (8) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (9) Close the batch by taking the following action:
1. Select **Close**, The system posts a PC 79 for the cases with a "C" indicator, and updates the batch status to "AB".
 2. Acknowledge the system message.
- (10) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (11) Complete batch labeling and batch logging. Deliver the batch to the designated area.

4.19.2.6.29
(09-28-2021)
**BT 59 - Aged CP 2000/
Recomp Stat
Preparation - General**

- (1) There are three types of cases built to BT 59.
- a. **No Responses:** These cases are **systemically batched** during weekend processing. These are cases that have met the allotted suspense time frame from BT 50, 55, and 60.
 - b. **Cases from disassembled batches** assigned a PC 75 **are manually built** as no responses.
 - c. **True Undeliverables:** These **are manually built**. The AUR System did not identify a new address and marked the case with an Undeliverable Indicator "T".

Note: Remail Cases, a new address is found, are marked with an Undeliverable Indicator "M" and are built to BT 38. Cases with new addresses and new actions are marked with an Undeliverable Indicator of "U" and built to BT 84500-799.

- (2) When the Batch status is updated to "RB" the system automatically:
- Updates the cases in BT 59 to PC 75 to generate and issue a Stat and
 - Assigns a CSN for BT 70
 - Generates a folder for paper cases

- (3) As BT 59 is being manually built, the system identifies case conditions requiring Tax Examiner review. **Build cases as follows:**

Condition	Build To
New Transactions	84500 - 84748
Net tax increase of zero or less	84500 - 84748
New address for a case with a letter (IPC 6L or 6S and filing status 2 cases needing address research to ensure both taxpayers receive a copy of the Stat.)	84500 - 84748
Below tolerance for issuing a notice	84500 - 84748
Letter 2625C associated with the case	84500 - 84748
New Payer/Agent information	84500 - 84748
\$1 M or over tax increase	84500 - 84748
TC 540	84500 - 84748
Universal Case Action Needed	84500 - 84748
TC 780	84500 - 84748
TC 520	84500 - 84748
Name split on jointly filed return cases	84500 - 84748
TC 971 Note: The presence of the TC 971 ID Theft indicates the following action codes are present on the account: 501, 504, 505, 506, 522 or 525 (identity theft indicators)	84749 - 84799

- (4) Systemically built BT 59 requires that the auto purge pull list (suspense batch 50, 55 and 60) be printed and worked each week. For additional information, see IRM 4.19.2.10.7, Auto Purge Pull List.

Note: The fallout conditions listed in (3) above do not appear on the auto purge pull listing and are systemically built to BT 84500-799. For more information see IRM 4.19.2.6.48, BT 84 - Cases With New Action.

- (5) In addition, the following conditions have specific batching instructions:

- a. A **new address** is now available for cases with a CP 2000/ Recomp PC 55, 57, or 59. Build the cases into BT 38.

Exception: The fallout condition **new address** listed above is systematically built to BT 38.

- b. A **Temporary Address** is associated with the case. The system prompts to build to BT 84.
- c. A **new address and manual interest** - Build these cases into BT 61.
- d. **Disaster Zip and Manual Interest** - Build these cases into BT 61.

Note: Cases with Disaster Zip codes are not identified in the purge process, however this condition may be identified on cases being released through the technical units (batches and unit release).

- (6) If a response is received after the SSN has been assigned to BT 59 and the batch status **has not been updated to "RB"**, the system allows the case to be batched into BT 51, 52, or 53.

4.19.2.6.29.1
(10-03-2019)
**BT 59 - Aged CP
2000/Recomp Stat
Preparation
Undeliverables**

- (1) Undeliverable CP 2000/ Recomps that could not be delivered to the taxpayer are returned to IRS by the Post Office. These undeliverable notices are used as the input document to build BT 59. When the case is entered into BT 59, the AUR system searches for a better address. When no better address is found the case is accepted to BT 59, the system marks the cases with an Undeliverable Indicator "T" (True Undeliverable) and AUR case processing continues with a systemically generated Stat.

Note: The only sort for undeliverable CP 2000/ Recomps is for tax year. The Post Office sends updated address information to IRS/IDRS each week, which is then downloaded to the AUR system, making a sort for Forwarding Orders Expired unnecessary.

- (2) Undeliverable Spousal and/or POA Notices should not be assigned to BT 59. See IRM 4.19.2.3.29, Undeliverables - General. If batch building by scanning the AUR bar code, the system identifies the Spousal and/or POA notice (indicator) and displays a message. If key entering the SSN, verify the Notice Indicator before entering the SSN - only Notice Indicator 1 should be entered. Discard the undeliverable notice.

Note: You may use the taxpayer(s) name and address on the notice to determine if the notice is a spousal or POA.

If	And	Then
There is only one name showing on the 1st name line	N/A	The indicator is 1
The 1st name line reflects two names	The 2nd name line contains the secondary taxpayer's name	The indicator is 2
The 2nd name line does not match the 1st name line	N/A	The indicator is 3 or 4

- (3) To build an Undeliverable BT 59, locate the undeliverable CP 2000/Recomps:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Batch building** from the drop-down menu.
5. Select **Create**, the batch building screen appears.
6. Enter 59 in the Batch Type.
7. Enter an "Y" in the screen when prompted for Undeliverables.
8. Scan the AUR bar code or enter each SSN.

Caution: Any system prompts, other than those listed in IRM 4.19.2.6.29, BT 59 - Aged CP 2000/ Recomp Stat Preparation - General,- ignore the message treat as classified waste.

9. The system alerts when a work unit is complete.
 10. Discard Undeliverable CP notice.
- (4) When the maximum volume for the batch has been reached, there are no more undeliverables to be built to the batch or on the designated day, print the pull listing. To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/Notice Date Pull Listing
- (5) Cases in BT 59 are pulled using the Pull listing, keep cases in strict pulled order.

Reminder: Virtual cases do not have a physical case in the AUR suspense file.

- (6) To resequence the batch, see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (7) Close the batch by taking the following action:
 1. Select **Close**, the batch status updates to "AB".
 2. Acknowledge the system message.
- (8) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (9) Use the Address update report to identify cases with new addresses that are in BT 59. To access the Update Address report, see IRM 4.19.2.10.2, Address Update Report.
- (10) Batch Type 59 can not be updated to "RB" status until the cases in (9) above have been built to BT 38.
- (11) To update the batch to "RB", see IRM 4.19.2.5.2, Batch Status Codes.
- (12) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (13) The AUR System updates the cases with PC 75, moves the cases to BT 70 and folders are generated.

Note: Virtual cases **do not receive a folder**. Do not input "LC" on these cases.

- (14) Complete batch labeling and log entries. Deliver the batch to the designated area.

4.19.2.6.29.2
(10-03-2019)
**BT 59 - Aged CP 2000/
Recomp Stat
Preparation - No
Response**

- (1) Cases in BT 50, 55 and 60 have a designated suspense time frame. The cases remaining in these suspense batches when the suspense time frame has expired are **SYSTEMICALLY** built to BT 59 to generate a Stat.
- (2) To identify the cases that were systemically built to BT 59 during the weekend processing, access the “RB” report by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **Aging** from the pull-right menu.
 6. Select **Auto purge** from the pull-right menu.
 7. Select **Rb batches** from the pull-right menu. The RB Auto Purge Batches Report opens in a Microsoft Edge Window.
 8. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
- (3) When **No Response cases** are being systemically batched the system checks for **Fallout conditions**. See IRM 4.19.2.6.29, BT 59 - Aged CP 2000/ Recomp Stat Preparation - General and IRM 4.19.2.10.7, Auto Purge Pull List, for additional information. After **WEEK END** processing, print the **Auto Purge Pull listing**. Use the Auto-Purge Pull listing to pull the cases. Build into the designated target batch.

Note: Virtual cases do not have a physical folder.

- (4) Cases with new addresses are auto batched to BT 38. See IRM 4.19.2.6.12.2, BT 38 - No Response CP 2000/Recomps with a Better Address, for additional information.
- (5) The fallout conditions listed in IRM 4.19.2.6.29, BT 59 - Aged CP 2000/ Recomp Stat Preparation - General, are systemically built to BT 84500-84799, see IRM 4.19.2.6.48, BT 84 - Cases With New Action, for additional information.
- (6) Use the Address update report to identify cases with new addresses that are in BT 59. To access the Update Address see IRM 4.19.2.10.2, Address Update Report.
- (7) Update the batch to “RB”. See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to “RB”
- (8) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (9) The AUR System updates the cases with PC 75, moves the cases to BT 70 and folders are generated.

Note: Virtual cases **do not receive a folder**. Do not input “LC” on these cases.

- (10) Complete batch labeling and log entries. Deliver the batch to the designated area.

4.19.2.6.29.3

(10-03-2019)

BT 59 - Aged CP 2000/**Recomp Stat****Preparation - PC 75 from****Disassembly**

- (1) Cases from disassembled batches with a PC 75 are manually built to BT 59 using the no response batch building option. See IRM 4.19.2.10.14, Disassembled/Age Batch Report, for additional information.
- (2) Use the Address update report to identify cases with new addresses that are in BT 59. Print the Update Address report by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **address uPdate** from the pull-right menu.
 6. Enter the five digit batch number.
 7. Enter "S" for SSN or "E" for sequence number. The Address Update Report opens in a Microsoft Edge Window.
 8. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
 9. Pull the cases from the suspense file.

Note: Virtual cases do not have a case to pull.

 10. Build these cases to BT 38.

Exception: If the system prompts IPC 6L, build these to BT 84500 - 84748.

- (3) Update the batch to "RB". See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB"
- (4) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (5) The AUR System updates the cases with PC 75, moves the cases to BT 70 and folders are generated.

Note: Virtual cases **do not receive a folder**. Do not input "LC" on these cases.

- (6) Complete batch labeling and log entries. Deliver the batch to the designated area.

4.19.2.6.30

(09-01-2014)

BT 60 - CP 2000 Letter**Suspense**

- (1) The system automatically moves cases requiring a letter to BT 60 based on the assignment of an IPC 6L to the case. This action takes place during the systemic disassembly process.
- (2) The cases with an IPC assignment of 6L are filed by Letter Date/ CSN order. Cases remain in this batch until a response is received, the letter is returned as undeliverable, or the allotted time frame expires.

4.19.2.6.31

(03-30-2023)

BT 61 - Manual**Interest/Rejects**

- (1) Cases with specific reject conditions and cases with a current IPC MI are built to BT 61. These batches are worked in the technical units, as a restricted interest computation is required. The interest computation date, is input by the Tax Examiner when the batch is updated to "AU" status and is used for the manual interest computation.
 - As a rule, do not build rejects and cases assigned IPC MI to the same BT 61.

- Build MI batches according to phase (for example, CP 2501/ CP 2000, Stat). See (4) below.
- (2) The AUR system generates a weekly Reject listing identifying rejected cases (the notice was not generated and the notice information is no longer available). Each week, print the listing for each open tax year in AUR. For more information about the listing, see IRM 4.19.2.10.20, Reject Listing. For additional information about rejects, see IRM 4.19.2.4.4, CP 2000/ CP 2000 Recomputation Notice Rejects.
- (3) There are six reject conditions. The codes for these conditions are:
- 1 - Restricted Interest
 - 2 - Military Actions
 - 4 - Invalid Interest (SCRS)
 - 5 - Not Found on TIF
 - 6 - Invalid Interest (AUR)
 - 8 - Disaster Case (Type 4)

Note: Reject Conditions 1, 2, 4, and 6 are built into BT 61 and , 5 and 8 are built to BT 39. For additional information, see IRM 4.19.2.6.13, BT- 39 - Rejects.

- (4) Cases the system has identified (rejected) with both a new address and a manual interest condition present, are batched into BT 61. The system marks the correspondence CP 2000/ Recomp Notice with an Undeliverable Indicator "M". The "M" displays in the Action Code Field on the Case History Screen.
- (5) As directed, pull the cases on the Weekly Reject listing and take assigned actions to build the BT 61.
- (6) To build BT 61:
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter 61 in the Batch Type.
 7. Prepare all work unit and batch sheets and/or make log entries.
 8. Scan the AUR bar code or enter the SSN of each case. Place entered cases face down to keep in strict order.
 9. The system alerts when a work unit is complete. Keep work units separate and in strict order.
 10. Acknowledge the message by pressing **<Enter>**.
- (7) When the maximum volume for the batch has been reached, there are no more cases to be built to the batch or as directed, close the batch. Close the batch by taking the following action:
1. Select **Close**, batch status updates to "AB".
 2. Acknowledge the system message.
- (8) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (9) Complete the batch sheets and deliver to the designated area for the technical units to work.

- (10) When updating the batch status from "BF" to "RB", the system checks the interest computation date assigned to the batch by the technical manager. If the date to generate CP 2000/ Recomp Notices for the notice date selected by the Tax Examiner has passed, the system displays a message. Update the batch status to "AB" and send the batch back to the tax examining unit.
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Status/location** from the drop down menu.
 5. Select **Status/location** from the pull-right menu.
 6. Enter "AB" in the NEW STATUS field and press <Enter>.
 7. Press <F4> to commit.
- (11) The system only allows BT 61 to be updated to "RB" status according to the week ending date selected by a technical unit.
- (12) During systemic batch disassembly of BT 61, cases assigned PC 55, 57, or 59 are moved into Suspense BT 55. Cases assigned a PC 95 are refiled in BT 70.

4.19.2.6.32
(09-28-2021)
**BT 62 - CP 2000 Unit
Research Suspense**

- (1) Unit Research Suspense cases are automatically assigned by the system to BT 62. The system moves the cases to the appropriate Unit Suspense Batch based on IPC 6A and the SEID of the Tax Examiner.
- (2) The research the Tax Examiner requests is ordered daily by the system.
- (3) When the requested research is received, send the information to the appropriate unit of the Tax Examiner that input IPC 6A. The location of the unit is shown in the Remarks Field on the Research Document.

4.19.2.6.33
(08-07-2018)
**BT 63 - CP 2000
Miscellaneous Referral**

- (1) This batch consists of CP 2000 Response Cases which require technical assistance before case processing can continue or are taxpayer self-identified disaster cases. These cases are usually identified when disassembling other batches.

Note: When building BT 63, separate cases which require technical assistance from self-identified disaster cases. Do not mix these cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

- (2) BT 63 consists of cases with a current IPC 6D.
- (3) To build IPC 6D cases into BT 63, see IRM 4.19.2.5.3.4, Miscellaneous Referral Batch Building - BT 35, 43, 63, and 73.
- (4) Complete batch labeling and batch logging. Deliver the batch to the designated area.

Exception: BT 63 which consist of taxpayer self-identified disaster cases cannot be worked until after the disaster end date. These batches must be monitored manually and made available for processing by technical units only after the disaster end date.

4.19.2.6.34
(09-01-2014)
**BT 65 - CP 2000 Unit
Suspense**

- (1) Cases are moved to BT 65 when:
 - a. A Tax Examiner requires a technical determination on a CP 2000 case and refers the case to the manager or work leader for consideration. The Tax Examiner transfers the case. The system updates the IPC to 6E and moves the case to BT 65.
 - b. A case requires a change due to a Taxpayer Advocate or Telephone inquiry, and is requested by a Tax Examiner.
- (2) The system creates a charge-out document which the clerical function prints and uses to pull the case from files.

Note: Virtual cases do not have a physical case file.

- (3) To transfer the case back to the Tax Examiner, see IRM 4.19.2.3.28, Transfers.
- (4) The system moves the case to the appropriate Unit Suspense.
- (5) Send the case to the requesting Tax Examiner.

Reminder: The last three digits of Unit Suspense Batch numbers are the Unit Location Number. Location 950 indicates Universal case action.

4.19.2.6.35
(09-01-2014)
**BT 66 - CP 2000
Response Release**

- (1) Cases assigned to BT 62 or 65 are worked by the Tax Examiners and released in a designated area.
- (2) To build BT 66, see IRM 4.19.2.5.3.3, Unit Release Batch Building - BT 37, 46, 66 and 86.

4.19.2.6.36
(10-03-2019)
BT 67 - Partial Agreed

- (1) This batch type consists of partially agreed cases where the Tax Examiner has input an IPC CR/RN.

Caution: Do not associate new responses to BT 67. Cases should be pulled and transferred to a Tax Examiner to be worked.

- (2) When BT 67 is updated to **AB** status,
 1. IPC CR is converted and posts to IDRS as PC 57.
 2. IPC RN is converted and posts to IDRS as PC 59.
- (3) When BT 67 is updated to **RB** status, the AUR system updates
 1. PC 57 to PC 77 and creates automatic assessment records.
 2. PC 59 to PC 67 and creates automatic assessment records.
- (4) BT 67 is built using the case files set aside during the disassembly of worked batches.
- (5) As BT 67 is being built, the system identifies "Disaster Zip and Manual Interest". Build the case(s) into Manual Interest BT 61. For additional information, see IRM 4.19.2.6.31, BT 61 - Manual Interest/Rejects.
- (6) To build BT 67 see IRM 4.19.2.5.3.5, Batch Building - BT 67 and 87.
- (7) Label the batch and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the batch to the Files Operation.

4.19.2.6.37
(11-22-2017)
**BT 68 - Manual Stat
PREP - General**

- (1) BT 68 contains cases that require a manual Stat to be created. Undeliverable Stat notices with a new address on the system and cases the Tax Examiner has identified as requiring a manual Stat (PC 77) are set aside and built into BT 68.
 - a. Undeliverable Stat Notices for BT 68 are usually fallout from targeted BT 85.
Note: Undeliverable Spousal (Indicator 2) and/or POA (Indicator 3 or 4) Notices cannot be assigned to a batch and **MUST** be associated with the case.
 - b. PC 77 cases are identified and set aside during normal batch disassembly.
- (2) Declared disaster cases:

If	Then
Building to BT 68 and the disaster already exists	The following error message is displayed: "ERROR: DISASTER CASE, SEE IRM FOR FURTHER INSTRUCTIONS." Build the case to the appropriate BT 93.
The disaster happens after BT 68 is built	When the batch is RB'd the following message is displayed: "NOTE: CHECK DISASTER CSN/SSN LISTING FOR RECENT DISASTER ZIP CODE INPUT." <ol style="list-style-type: none"> 1. Check the CSN/SSN listing, by batch, to identify cases with a disaster zip code. 2. Move the disaster case(s) to BT 93.

- (3) If a response is received after the SSN has been assigned to BT 68, and the batch status has not been updated to "RB", pull the case and assign it to the appropriate Response BT 51, 52, or 53.
- (4) If a case file has been closed on AUR:

Caution: Never build an undeliverable CP or notice to BT 81.

1. Access the Case History Screen to display the Closing PC information for the case.
2. Build to BT 81 or BT 83 as appropriate, see IRM 4.19.2.6.46, BT 81 - Reconsiderations and BT 83 Employee Reconsiderations and IRM 4.19.2.6.63, BT 96 - Closure.

4.19.2.6.37.1
(09-01-2015)
BT 68 - PC 77

- (1) As directed, get the PC 77 cases designated for BT 68 and ensure:
 1. The CP 2000 or 1151C is present.

2. If not present, make a note for the Tax Examiner who assigned PC 77 and transfer the case to that SEID.
- (2) To build BT 68:
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter 68 in the Batch Type.
 7. When the system prompts for Undeliverables, input "N" and press **<Enter>**.
 8. Scan the AUR bar code or input the SSN for each case.
 9. The system alerts when a work unit is complete. Keep work units separate and in strict order.
- (3) When the maximum volume for the batch has been reached, there are no more cases to be built to the batch or on the designated day, take the following actions to close the batch:
1. Select **Close**, batch status updates to "AB".
 2. Acknowledge the system message.
- (4) Update the batch to "RB".
- (5) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (6) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (7) Deliver the listings and batch to the designated person or area.
- (8) Manual Stats require reprints of the most current CP 2000 or a copy of the 1151C.
- (9) Cases with "Temp Add" on the folder must have a Stat issued to the temporary address and to the address displayed on the manual Stat.

4.19.2.6.37.2
(08-07-2018)

BT 68 - Undeliverables

- (1) All Undeliverable Stat Notices are checked by the system for a new address when building to BT 85. Fallouts from BT 85 with a PC 77 are built to BT 68.
- (2) The envelope for the original Stat and the original Notice should be securely stapled to the taxpayer return. The envelope and the Stat are evidence that the service complied with the law and mailed the Notice by Certified or Registered Mail to the taxpayer's last known address.
- (3) Stats that were refused or unclaimed are systemically marked with an undeliverable indicator "X". Dispose of Stat as classified waste.
- (4) To build BT 68 - Undeliverables:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.

5. Select **Create**, the batch building screen appears.
 6. Enter 68 in the Batch Type.
 7. When the system prompts for Undeliverables, input "Y" and press **<Enter>**.
 8. Scan the AUR bar code or input the SSN for each case.
 9. The system alerts when a work unit is complete. Keep work units separate and in strict order.
- (5) Once the maximum volume has been reached, or the volume of BT 68 is at the point where the user does not want to add additional SSNs, access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/Notice Date Pull Listing.
 - (6) Update the batch to "RB". See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB".
 - (7) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
 - (8) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
 - (9) The system updates the cases with PC 77 and moves the cases to BT 70.
 - (10) Complete all batch labeling and take the completed batch to the designated area.

4.19.2.6.38
(10-03-2019)

**BT 70 - Statutory Notice
Suspense**

- (1) The system automatically moves cases assigned a PC/IPC 75, 77, 95, 8L, 8S, or 8M into BT 70.
- (2) When the batch status is updated to "RB" for BT 59, BT 68, BT 85, and BT 93, the system moves the cases to BT 70.
- (3) The cases are filed by Stat Date/CSN order. The cases remain in the suspense batch until a response is received, the Stat is returned as undeliverable, or the suspense time frame expires.
- (4) The suspense time frames for BT 70 are:

#

4.19.2.6.39
(09-29-2022)

**BT 71 - Statutory Notice
Agreed Responses**

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with U.S. Tax Court.
- (2) Fully agreed Stat responses are built into BT 71. The current PC/IPC must be 75, 37, 95, or 8L. When BT 71 is updated to batch status "RB", the system automatically creates an assessment record for these cases.

Note: If the "I don't agree with some or all of the changes" box on the response page has been checked, consider the response a disagreed response. Failure to do so could result in an incorrect assessment, which creates additional cost for the IRS and causes an unnecessary burden for the taxpayer.

- (3) An agreed Stat response indicates agreement by meeting one of the following conditions:

Caution: For purposes of determining agreement, Form 8822, Address Change, Form 13844, Application for Reduced User Fee For Installment Agreements, Form 2159, Payroll Deduction Agreement, or an attached voided personal check are not considered comments nor attachments.

- a. An unaltered CP 2000 (attached or not attached to a Stat) or Letter 2626C that contains a signature (under the Consent to Tax Increase statement on the Notice) that has no taxpayer comments/attachments. For jointly filed returns the response must have both taxpayers' signatures unless there is an indication, one or both of the spouses is deceased, or there is an indication one spouse is deceased and the surviving spouse signs the agreement.
- b. A signature (under the Consent to Tax Increase jurat) on an unaltered Statutory Notice of Deficiency, Form 5564 that has no taxpayer comments/attachments. For jointly filed returns the response must have both taxpayers' signatures, unless there is an indication, including handwritten, one or both of the spouses is deceased. See (3) and below for additional information on a faxed consent to tax increase.

Caution: For jointly filed returns, both taxpayers must sign the same Stat Notice for the response to be considered agreed. If the taxpayers sign their individual Stat Notice, consider the response to be disagreed.

Note: Notation of an IRS mailing address on a Statutory Notice of Deficiency, Form 5564, is not considered a comment for the purposes of determining agreement.

- c. A signed Form 9465 or Form 433-D attached to a notice with no taxpayer comments/attachments. For jointly filed returns the form must contain both taxpayers' signatures, unless there is an indication, including handwritten, one or both of the spouses is deceased. See IRM 4.19.2.4.6.2, Installment Agreements, for further information.
- (4) A faxed consent to assess additional tax (CP 2000, Letter 2626C, Form 5564 (Stat Notice), Form 9465 or Form 433-D attached to notice with no taxpayer comments/attachments) can be accepted. Build these responses into BT 71.
 - (5) Full payment received after a Notice of Deficiency was issued, without the necessary signature(s), cannot be considered an agreement with the tax increase. Build these responses to the appropriate disagreed response batch type.
 - (6) While sorting or building responses that meet agreed criteria, remove all Form 9465 and Form 433-D (and attached voided personal check) and send to Collection. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.

Note: If a Form 2159 is attached, forward directly to the Collection Operation.

- (7) If a permanent change of address is indicated, input the address change per IRM 4.19.2.3.2, Address Updates, before building to BT 71.
- (8) For instructions to build BT 71, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.

Note: . BT 71 should be used for agreed responses so that automatic assessments can be made.

- (9) BT 71 may be built no later than:

Date	For Tax Year
May 1, 2026	2022
May 2, 2025	2021
May 3, 2024	2020

After the dates above, cases should be batched into BT 74. The assessments are input via IDRS.

- (10) As BT 71 is being built, the system identifies certain case conditions that won't allow automatic assessment processing. These cases must be worked by the tax examiners. Build cases with the following identified conditions into BT 74.

New Transactions
Transaction Code 520
Transaction Code 604
Partial Assessment on a case
CP 2000 data is incomplete

- (11) Declared disaster cases:

If	Then
Building to BT 71 and the disaster already exists	<p>The following error message is displayed: "ERROR: DISASTER CASE, SEE IRM FOR FURTHER INSTRUCTIONS."</p> <ol style="list-style-type: none"> 1. Build the case to BT 74. 2. Notate the case folder/Form 4251 /Campus cover sheet this is a disaster case.

If	Then
The disaster happens after BT 71 is built	<p>When the batch is RB'd the following message is displayed: "NOTE: CHECK DISASTER CSN/SSN LISTING FOR RECENT DISASTER ZIP CODE INPUT."</p> <ol style="list-style-type: none"> 1. Check the CSN/SSN listing, by batch, to identify cases with a disaster zip code. 2. Build the disaster case(s) to BT 74. 3. Notate the case folder/Form 4251 /Campus cover sheet this is a disaster case.

- (12) **ARDI Cases** - transfer the case to designated SEID.
- (13) If the case file is **assigned to an existing batch**, the system won't allow the SSN to be assigned to the batch being built. Access the Case History Screen to display the current batch assignment information. This information is used to associate the response to the appropriate batch.
- (14) If a case file is assigned to BT 79, 84, and 87 the system does not allow that SSN to be assigned to the batch being built. **Do not associate responses to these batches.**
1. Pull the case.
 2. Input IPC RF.

Note: If unable to input IPC RF, transfer to designated SEID.

Exception: If the case is assigned to BT 87, pull the case and transfer to the appropriate Tax Examiner.

3. Associate the response.
 4. Build to the BT 71. See IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.
- (15) **Disaster ZIP and Manual Interest** and **Manual Interest** cases - If the case contains a previous IPC MI and certain conditions exist, the following error message displays: **ERROR: MI CONDITION PRESENT, TRANSFER CASE TO DESIGNATED SEID - SEE IRM 4.19.3**, transfer to designated SEID.
- (16) If the system displays the message **CASE IS CLOSED ON AUR - BUILD TO RECONSIDERATION BATCH**, the case has been closed with an AUR PC. Place the response in the designated area for closed cases, BT 81.
- a. Correspondence for closed cases for tax years 2013 and subsequent can be built into BT 81, BT 83 or BT 88 as appropriate.

Note: If unable to build to recon batch, transfer to designated SEID.

- b. Correspondence that won't build to BT 81, BT 83 or BT 88 (TY 2012 and prior) should be controlled on IDRS and delivered to Recon. For additional information, see IRM 4.19.2.6.63, BT 96 - Closure.

- (17) As directed, get a built batch to pull/associate. Use the pull listing to pull the case(s), keeping them in strict pulled order.

Note: If the batch is virtual (18) - (20) below do not apply, go to (21).

- (18) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.
- (19) Associate the responses, verify the response is associated with the correct case file. As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier. If unable to locate the response or the case file, take the following actions:

If	And	Then
Case cannot be located	A thorough search fails to locate case folder/Form 4251 /Campus cover sheet	Leave the response in the batch to continue the case closure.
Response cannot be located	A thorough search fails to locate missing response	<ol style="list-style-type: none"> 1. Notate the folder/ Form 4251/Campus cover sheet with "Agreed lost response" 2. Input IPC "RF" 3. Transfer to designated SEID

Note: As the cases are pulled in CSN order, the response should also be sequenced in CSN order to make association easier.

- (20) To resequence the batch, see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (21) Close the batch by taking the following action:
1. Select **Close**, the batch status updates to "AB".
 2. Acknowledge the system message.
- (22) Once this is complete, update the batch status to "RB". See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB".

Note: The system updates the PCs and creates automatic assessments. The auto assessment listing does not generate for BT 71.

- (23) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (24) Label the batch and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the batch to the Files Operation.

4.19.2.6.40
(08-29-2018)

**BT 72 - Statutory Notice
Identity Theft Response**

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with Tax Court.
- (2) When an identity theft response is received for a Stat, the SSN is assigned to BT 72. Provide the AUR Coordinator with the batch number.

Exception: Responses containing either Form 14039, Affidavit of Identity Theft or a police report should not be built. Transfer and hand-walk the case to the AUR IDT liaison.

Note: See IRM 4.19.2.4.6.3, Identity Theft Claims, for additional information on identifying cases to be built to BT 72.

- (3) For instructions on building BT 72, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.
- (4) As directed, get a built batch to pull/associate. Use the pull listing to pull the case(s), keeping them in strict pulled order.

Note: If virtual batch, (5) - (7) below do not apply, go to (8).

- (5) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/Notice Date Pull Listing.
- (6) Associate the responses, verifying that the response is associated with the correct case file. As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.
 - a. **Recommendation** - after a thorough search fails to locate a paper case, notate the case folder/Form 4251/ Campus cover sheet with **LC** and leave the response in the batch for the Tax Examiner to determine whether or not processing can continue.
 - b. **Recommendation** - after a thorough search fails to locate the response, transfer to the designated Tax Examiner.

- (7) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/Undeliverable Batches.

- (8) Close the batch by taking the following action:

1. Select **Close**, the batch status updates to "AB".
2. Acknowledge the system message.

- (9) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (10) Complete batch labeling and batch logging. Provide the AUR Coordinator with the batch number.

4.19.2.6.41
(08-07-2018)

**BT 73 - Stat Notice
Miscellaneous Referral**

- (1) This batch consists of Stat response cases which require technical assistance before case processing can continue or are taxpayer self-identified disaster cases. These cases are usually identified when disassembling other batches.

Note: When building BT 73, separate cases which require technical assistance from self-identified disaster cases. Do not mix these cases in the same

batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

- (2) BT 73 consists of cases with a current IPC 8D.
- (3) To build IPC 8D cases into BT 73, see IRM 4.19.2.5.3.4, Miscellaneous Referral Batch Building - BT 35, 43, 63, and 73.
- (4) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (5) Complete batch labeling and logging. Deliver to the designated area for the technical units to work.

Exception: BT 73 which consist of taxpayer self-identified disaster cases cannot be worked until after the disaster end date. These batches must be monitored manually and made available for processing by technical units only after the disaster end date.

- (6) BT 73 is worked in the designated technical unit(s).

4.19.2.6.42
(08-29-2018)
**BT 74 - Stat Notice
Response**

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with Tax Court.
- (2) It is recommended that Stat Notice agreed responses be built to BT 71, regardless of age for automatic assessment. Cases with conditions which cannot be automatically assessed are built to BT 74.

Reminder: See IRM 4.19.2.4.6.2, Installment Agreements, when Stat notice responses contain Form 9465 or Form 433-D.

- (3) BT 74 can have different IRS received dates. BT 74 may be built by SSN (received date entered for each case) or by using the RECD DATE option on the system (only one received date which applies to all SSNs). The system ages the batch based on the oldest received date assigned to the batch.
- (4) For instructions on building BT 74, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.
- (5) As directed, get a built batch to pull/associate. Use the pull listing to pull the case(s), keeping them in strict pulled order.

Note: If virtual batch (6) - (8) below do not apply, go to (9).

- (6) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.
- (7) Associate the responses, verifying that the response is associated with the correct case file. As the cases are pulled in CSN order, the responses should also be sequenced in CSN order to make association easier.
 - a. **Recommendation** - after a thorough search fails to locate a paper case, notate the case folder/Form 4251 /Campus cover sheet with LC and leave the response in the response BT 74 for the Tax Examiner to determine whether or not processing can continue.

- b. **Recommendation** - after a thorough search fails to locate the response, transfer to the designated Tax Examiner.
- (8) To resequence the batch see IRM 4.19.2.5.5, Resequencing Response/ Undeliverable Batches.
- (9) Close the batch by taking the following action:
 - 1. Select **Close**, batch status update to "AB".
 - 2. Acknowledge the message.
- (10) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (11) Complete batch labeling and batch logging. Deliver the batch to the designated area.

4.19.2.6.43
(09-01-2014)

**BT 75 - Stat Unit
Suspense**

- (1) Stat cases that need special handling are assigned to BT 75. Cases are moved to BT 75 when:
 - a. A Tax Examiner requires a technical determination from a manager or a work leader on a Stat case. The Tax Examiner refers the case to the manager or work leader for assistance by transferring the case. The system updates the case with an IPC 8E and moves the case to BT 75.
 - b. A case requires a change due to a Taxpayer Advocate or Telephone inquiry and is requested by a Tax Examiner.
- (2) The system creates a request charge out document which clerical function prints and uses to pull the case(s) from files.
- (3) Transfer the case(s) back to the Tax Examiner, see IRM 4.19.2.3.28, Transfers, for information on transferring cases.
- (4) The system moves the case(s) to BT 75.
- (5) Send the case(s) to the requesting Tax Examiner.

Note: The last three digits of Unit Suspense Batch numbers are the Unit Location Number.

4.19.2.6.44
(09-01-2014)

**BT 77 - Stat Notice Unit
Research Suspense**

- (1) The system automatically moves cases assigned IPC 8A to the appropriate Unit Research Suspense based on the SEID of the Tax Examiner who input IPC 8A. BT 77 is the suspense file used while the Tax Examiner waits for the additional research ordered to continue working the case.
- (2) The research that the Tax Examiner requests is ordered daily by the system.
- (3) When the requested research is received, send the information to the appropriate unit if the Tax Examiner that input IPC 3A (shown in the Remarks field of the research document).

4.19.2.6.45
(09-29-2022)

**BT 79 - Stat Notice
Defaults**

- (1) When the suspense time frame for BT 70 has expired, the cases are **SYS-TEMICALLY** built to BT 79. When BT 79 is updated to "RB" status, the system updates all cases to PC 90, and creates automatic assessment records.

- (2) BT 79 may be built no later than:

Date	Tax Year
May 1, 2026	2022
May 2, 2025	2021
May 3, 2024	2020

After the dates above, cases should be batched into BT 74 or transferred to a designated Tax Examiner. The assessments need to be input via IDRS after the dates shown above.

- (3) If a response is received after the SSN has been assigned to BT 79 and the batch status **has not been updated to "RB"**, the system allows the case to be batched to Response BT 71, 72, or 74.

Exception: BT 72 is reserved for Stat identity theft responses.

- (4) As BT 79 is being built, the system identifies case conditions requiring Tax Examiner review. When **No Response cases** are being systemically batched the system checks for **Fallout conditions**. See (5) below for additional information on fallout conditions. After **WEEK END** processing print the **Auto-Purge Pull listing**.
- (5) Use the Auto-Purge Pull listing to pull the paper cases. Build into the designated target batch.

Note: The fallout conditions listed in (6) below are systemically built to BT 84800-84999.

- (6) **Build cases with the following conditions to BT 84800-999:**

Condition	Build To
TC 520	84800 - 84848
TC 540	84800 - 84848
TC 780	84800 - 84848
TC 604	84800 - 84848
PC 77 or an IPC 8M	84800 - 84848
Partial Assessment	84800 - 84848
New Payer/Agent information	84800 - 84848
CP 2000 data is incomplete	84800 - 84848
Letter 2625C	84800 - 84848
IPC 8L with a PC 77	84800 - 84848
Temporary Address	84800 - 84848
Universal View Case Action Needed	84800 - 84848

Condition	Build To
TC 971 with any of the following AC 501, 504, 505, 506, 522, or 525	84849 - 84899

- (7) Cases identified as **ARDI** are transferred to designated SEID for special handling.
- (8) Cases with the following message are transferred to designated SEID for special handling, "ERROR: MI CONDITION PRESENT, TRANSFER CASE TO DESIGNATED SEID- SEE IRM 4.19.3."
- (9) Cases with a flag indicating "I/A", require additional processing prior to updating BT 79 to RB status. See IRM 4.19.2.4.6.2, Installment Agreements, for additional information.
- (10) After all fallout conditions have been built/transferred, take the following actions:
 1. Pull the remaining cases (which should be the BT 79) from the shelf. Keep in strict CSN order.
 2. Verify the cases against the Batch listing or pull listing to ensure every case listed is accounted for and any extra cases are addressed.
 3. Update the batch status to "RB".
- (11) Once the batch is in "RB" status, label the batch and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the batch to the Files Operation with the appropriate listing.

Note: Keep in strict CSN order.

4.19.2.6.46
(09-29-2022)

**BT 81 -
Reconsiderations and
BT 83 Employee
Reconsiderations TY
2012 and Prior**

- (1) Correspondence for closed cases for tax years 2012 and prior are controlled on IDRS.
- (2) Transfer case(s) to designated RECON SEID.

4.19.2.6.46.1
(10-26-2023)

**BT 81001 - 81499 -
Reconsiderations - TY
2013 and Subsequent**

- (1) Correspondence for closed cases from BT 9600X for tax years 2013 and subsequent can be built to BT 81001-81499. BT 81 is used to control, monitor and track correspondence for closed cases received in AUR for reconsideration of the assessment.

Note: For Tax years 2018 and subsequent reconsideration cases can also be built to BT 81500 - 81999.

- (2) BT 81 is worked in the technical units. Tax Examiners assign IPCs 9X to record actions taken on these cases.

Note: Report time spent to sort (first read, copies of CP, rerouting correspondence, etc.) and build closed correspondence to the appropriate OFP (program code) code(s).

- (3) To build BT 81, see IRM 4.19.2.5.3.2.1, RECON Response Batch Building - BT 81 and BT 83 - TY 2013 and Subsequent.
- (4) Close the batch by taking the following action:
 1. Select **Close**, the batch status updates to "AB".
 2. Acknowledge the system message.
- (5) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (6) Complete batch labeling and log entries. Deliver to the designated area.

4.19.2.6.46.2
(10-03-2019)
**BT 81500-81999 -
Reserved TY 2016 and
TY 2017**

- (1) BT 81500-81999 are set to reserved for TY 2016 and 2017.
- Note:** For Tax years 2018 and subsequent reconsideration cases can be built to these batches.

4.19.2.6.47
(10-26-2023)
**BT 82 - Reconsideration
Suspense - TY 2013 and
Subsequent**

- (1) RECON cases that the Tax Examiner determines needs additional action are systemically moved to suspense BT 82 at assignment of IPC 9B, 9E and 9L.
- (2) When the research is received, send the information to the appropriate unit of the Tax Examiner that input IPC 9B, 9E or 9L (shown in the **Remarks** field on the research document).

4.19.2.6.48
(08-15-2017)
**BT 84 - Cases With New
Action**

- (1) The system identifies cases with "New Actions" that have taken place since the batches and cases were released by the tax examining units.
- (2) If a response is received after the SSN has been assigned to BT 84 and the batch status **has not been updated to "RB"**, the system allows the case to be batched to the appropriate response batch.

Caution: Do not associate responses to BT 84. Cases should be pulled and built to the appropriate response batch.

- (3) Cases with "New Actions" are built into BT 84 as follows:
 - 84001-299 Screening Cases with New Actions
 - 84300 - 448 CP 2501 Cases with New Actions
 - 84449 - 499 CP 2501 Identity Theft Cases with New Actions
 - 84500 - 748 CP 2000 Cases with New Actions
 - 84749 - 799 CP 2000 Identity Theft Cases with New Actions
 - 84800 - 948 Stat Notice Cases with New Actions
 - 84949 - 999 Stat Notice Identity Theft Cases with New Actions
- (4) As directed, get the cases targeted for BT 84 building. To build BT 84:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter 84 in the Batch Type.
 7. When the New Actions window displays, select the specific segment.

8. Scan the AUR bar code or enter the SSN of each case. Place cases face down to keep in strict order.
 9. The system alerts when a work unit is complete, label the work units. Keep work units separate and in strict order.
- (5) When the maximum volume for the batch has been reached or there are no more cases to be built to the batch or on the designated day, close the batch by taking the following action:
1. Select **Close**, the batch status updates to "AB". **DO NOT RESEQUENCE the batch.**
 2. Acknowledge the system message.
- (6) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (7) Place the listing with the batch.
- (8) New Actions from the systemic building of BT 49, 59, and 79 are systemically built to BT 84.
- (9) To identify the cases that were systemically built to BT 84 during the weekend processing, access the "RB" report see IRM 4.19.2.10.7.2, Rb Auto Purge Batches.
- (10) To access and print the pull listing, see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.
- (11) Pull paper (non-virtual) cases in the order they are on the pull list.
- (12) Select **Close** to close the batch.
- (13) Print the Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (14) This batch is available for the technical units to work.
- (15) Complete batch labeling and batch logging. Deliver the batch to the designated area.

4.19.2.6.49
(02-08-2021)

BT 85 - Remail Statutory Notice

- (1) **All undelivered Stat notices are considered HIGH PRIORITY work.**
 - Issuance of the Stat to the most recent address of record protects the assessment statute.
 - Timely handling eliminates IDRS research for refile DLNs to associate the undeliverable with the case file for cases defaulted before handling.
- (2) Stat Notices returned by the Post Office as undeliverable are targeted to BT 85. To be accepted in BT 85, the case must have a PC 75 and a system identified new address present since the Stat was mailed to the taxpayer. When BT 85 is "RB"d, the AUR system automatically generates a request for a new Stat to the new address.

Note: Build undeliverable Stats with PC 77 to BT 68.

- (3) When the cases are entered to BT 85, the system marks each case with the appropriate Undeliverable Indicator. The Undeliverable Indicators are:

- a. "T": True Undeliverable, no new address present. The "T" indicator displays in the Action Code field on the Case History Screen.
- b. "M": Remail Stat Notice, a new address has been identified.

Note: When the Undeliverable Indicator is assigned the system also removes the "V", (virtual) indicator to identify that the case is now a paper case.

- (4) Undeliverable Spousal and/or POA Notices should not be assigned to BT 85. If batch building by scanning the AUR bar code, the system identifies the Spousal and/or POA notice (indicator) and displays a message. If key entering the SSN, verify the Notice Indicator before entering the SSN - only Notice Indicator 1 should be entered. If the Notice Indicator is 2, 3 or 4, see (5) below.

Note: You may use the taxpayer(s) name and address on the notice to determine if the notice is a spousal or POA.

If	And	Then
There is only one name showing on the 1st name line	N/A	The indicator is 1
The 1st name line reflects two names	The 2nd name line contains the secondary taxpayer's name	The indicator is 2
The 2nd name line does not match the 1st name line	N/A	The indicator is 3 or 4

- (5) Declared disaster cases:

If	Then
Building to BT 85 and the disaster already exists	<p>The following error message is displayed: "ERROR: DISASTER CASE, SEE IRM FOR FURTHER INSTRUCTIONS."</p> <ol style="list-style-type: none"> 1. Transfer the case to the designated Tax Examiner for input/re-input of the process code. 2. Notate the case folder/Form 4251/ Campus cover sheet that input/re-input of the process code is needed. <p>Note: After input/re-input, the pending process code will allow the case to be built to BT 93.</p>

If	Then
The disaster happens after BT 85 is built	<p>When the batch is RB'd the following message is displayed: "NOTE: CHECK DISASTER CSN/SSN LISTING FOR RECENT DISASTER ZIP CODE INPUT."</p> <ol style="list-style-type: none"> 1. Check the CSN/SSN listing, by batch, to identify cases with a disaster zip code. 2. Transfer the disaster case(s) to the designated Tax Examiner for re-input of the process code. 3. Notate the case folder/Form 4251 /Campus cover sheet that re-input of the process code is needed.

- (6) To build BT 85:
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop down menu.
 5. Select **Create**, the batch building screen appears.
 6. Enter 85 in the Batch Type.
 7. Scan the AUR bar code or enter the SSN of each undeliverable Stat notice.
 8. Set aside the undeliverable Stats that do not build to BT 85.
 9. When the batch is full, or when there are no more undeliverable Stat notices to build or on the designated day, press **<F4>** to commit.
- (7) To access and print the pull listing see IRM 4.19.2.10.22, Sequence Number/ Notice Date Pull Listing.
- (8) Discard the Stat undeliverable in accordance with classified waste procedures.
- (9) To finish BT 85 for Undeliverables take the following actions:
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Batch building** from the drop-down menu.
 5. Select **Add**, the batch building screen appears.
 6. Enter the five digit batch number.
 7. Select **Reseq**.
 8. Select **Close**, the batch status updates to "AB".
 9. Acknowledge the system message.
- (10) Update the batch to "RB". See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB".
- (11) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.

- (12) Label and place in the appropriate suspense area based on the CSNs assigned to the cases.

4.19.2.6.50
(08-07-2018)

**BT 86 - Statutory Notice
Response Release**

- (1) **All Stat responses are considered HIGH PRIORITY work**, as the taxpayer has limited time to file a petition with U.S. Tax Court.
- (2) Completed cases from BT 75 and 77 are worked by the Tax Examiner and released in a designated area.
- (3) To build these cases to BT 86, see IRM 4.19.2.5.3.3, Unit Release Batch Building - BT 37, 46, 66 and 86.
- (4) When the batch has been disassembled:
 - 1. Verify the volume.
 - 2. Prepare the case(s).
 - 3. Prepare the closed cases and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.6.51
(10-03-2019)

**BT 87 - Partial Agreed
Statutory Notice**

- (1) This batch consists of partially agreed Stat cases closed by the Tax Examiner with an IPC DR or IPC SR.

Caution: Do not associate new responses to BT 87. Cases should be pulled and transferred to a Tax Examiner to be worked.

- (2) When BT 87 is updated to **AB** status the IPC DR or IPC SR is converted and posts to IDRS as PC 95.
- (3) When BT 87 is updated to **RB** status, the AUR system updates
 - 1. PC 95 (with an IPC DR present) to PC 90 and creates automatic assessment records.
 - 2. PC 95 (with an IPC SR present) to PC 87 and creates automatic assessment records.

Note: The auto assessment listing does not generate for BT 87.

- (4) BT 87 is built using the case files set aside during the disassembly of worked batches.
- (5) As BT 87 is being built, the system identifies Disaster Zip and Manual Interest. Build the case(s) into Manual Interest BT 61. For additional information, see IRM 4.19.2.6.31, BT 61 - Manual Interest/Rejects.
- (6) To build BT 87, see IRM 4.19.2.5.3.5, Batch Building BT 67 and 87.
- (7) Label the batch and place in the designated area for PAS sampling. After the PAS sample has been pulled, send the batch to the Files Operation.

- 4.19.2.6.52
(08-15-2017)
BT 88 - Reconsideration Cases With No Assessments
- (1) Correspondence for closed cases from BT 9600X for tax years 2013 and subsequent can be built into BT 88001 - 88999. BT 88 is used to control, track and count correspondence for closed cases received in AUR which do not require an assessment.
 - (2) Cases will be built into BT 88 based on the Recon issue code selected. To build BT 88 see IRM 4.19.2.5.3.2.2, RECON Response Batch Building - BT 88 - Reconsideration Cases With No Assessments.
 - (3) When BT 88 is updated to "RB" status, cases are updated to IPC 9I and moved to BT 96002.
- 4.19.2.6.53
(09-01-2014)
BT 89001 - Bankruptcy Suspense Cases
- (1) Cases are automatically assigned to BT 89001 when PC 98 is assigned. The system moves cases into this batch when the Tax Examiner commits the PC.
 - (2) The cases in BT 89001 are monitored by Tax Examiners.
 - (3) Cases are transferred from BT 89001 when Tax Examiners request the cases to complete processing.
- 4.19.2.6.54
(09-01-2015)
BT 89003 - Identity Theft Suspense Batch
- (1) Cases are automatically assigned to BT 89003 when IPC SI is assigned. The system moves cases into this batch when the Tax Examiner commits the IPC.
 - (2) The cases in BT 89003 are monitored by the AUR IDT liaison.
 - (3) Cases are transferred from BT 89003 when Tax Examiners request the cases to complete processing.
- 4.19.2.6.55
(09-29-2022)
BT 89004 - Statutory Suspense - MFJ - Only One Taxpayer Signature on Consent
- (1) Beginning with TY 2014 Statutory Notice cases for jointly filed returns where only one Taxpayer has signed consent to the tax increase are suspended in BT 89004.
Note: Prior to TY 2014 BT 89004 was designated for CP 2501, Identity Theft Letter Suspense.
 - (2) When IPC "S3" is assigned cases are automatically moved to BT 89004 after PC verification and the batch status is updated to "RB".
 - (3) The cases in BT 89004 are monitored by Tax Examiners.
 - (4) Cases are transferred from BT 89004 when a response is received or Tax Examiner request the cases to complete processing.
- 4.19.2.6.56
(09-29-2022)
BT 89005 - CP 2000 Suspense - MFJ - Only One Taxpayer Signature on Consent
- (1) Beginning with TY 2014 CP 2000 cases for jointly filed returns where only one Taxpayer has signed consent to the tax increase are suspended in BT 89005.
Note: Prior to TY 2014 BT 89005 was designated for CP 2000 Identity Theft Letter Suspense.
 - (2) When IPC "S6" is assigned cases are automatically moved to BT 89005 after PC verification and the batch status is updated to "RB".
 - (3) The cases in BT 89005 are monitored by Tax Examiners.

- (4) Cases are transferred from BT 89005 when a response is received or Tax Examiners request the cases to complete processing.

4.19.2.6.57
(09-29-2022)
**BT 89006 - Statutory
Suspense - MFJ - Only
One Taxpayer Filed
Petition**

- (1) Beginning with TY 2014 Statutory notice cases for jointly filed returns where only one Taxpayer has filed a petition with the U.S. Tax Court are suspended in BT 89006.

Note: Prior to TY 2014 BT 89006 was designated for Statutory Notice Identity Theft Letter Suspense.

- (2) When IPC "S8" is assigned cases are automatically moved to BT 89006 after PC verification and the batch status is updated to "RB".
- (3) The cases in BT 89006 are monitored by Tax Examiners.
- (4) Cases are transferred from BT 89006 when a response is received or Tax Examiners request the cases to complete processing.

4.19.2.6.58
(08-12-2016)
BT 89009 - Reserved

- (1) BT 89009 is set to reserved at this time.

4.19.2.6.59
(09-01-2014)
**BT 90, 91 and 92 -
Employee Cases**

- (1) Employee cases are suspended and worked from BT 90, 91, and 92 by designated employees.

4.19.2.6.60
(08-07-2018)
**BT 93 - Declared
Disaster**

- (1) Cases identified, usually by the system, as meeting disaster criteria are built into BT 93. These cases remain in BT 93 until the system expiration date is met and the next action can be taken on the case.
- (2) BT 93 requires an expiration date. After the first SSN is entered into the batch, the system assigns the appropriate date.
- (3) Only one expiration date can be assigned to a batch.
- (4) Cases meeting disaster criteria are built into BT 93 as follows:
 - 93001-299 Screening Disaster Suspense
 - 93300-399 CP 2501 Disaster Suspense
 - 93400-699 CP 2000 Disaster Suspense
 - 93700-799 CP 2000 Stat Prep Disaster Suspense
 - 93800-899 Stat Disaster Suspense
 - 93900-999 Stat Default Suspense

Note: Disaster batches cannot be closed until after the expiration date. These batches need to be held and monitored until the date has expired. These batches are processed by clerical and do not require a technical unit to work them.

Note: Virtual cases do not have a physical case file.

- (5) To build BT 93:
 1. Select the tax year from the AUR Year menu.

2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Batch building** from the drop-down menu.
5. Select **Create**, the batch building screen appears.
6. Enter 93 in the Batch Type.
7. When the Disaster Suspense window displays, select the specific segment.

Note: The system assigns the specific batch number - record it for later use.

8. Scan the AUR bar code or enter each SSN. Place entered cases face down to keep in strict order.
 9. The system alerts when a work unit is complete. Keep work units separate and in strict order. When all cases are entered, press <F4> to commit.
- (6) Label the batch and place in the designated suspense area until the expiration date has passed.
- (7) After the expiration date has passed, clerical continues processing the batches to allow the next action to be taken on the cases.
- (8) Once the disaster expiration date has passed, take the following actions to continue processing:
1. Close the batch using the Close menu option. The system updates the batch status to "AB". **DO NOT RESEQUENCE** the batch.
 2. Update the batch status to "BF", see IRM 4.19.2.5.2, Batch Status Codes.
 3. PC verify the batch, see IRM 4.19.2.7.1, Verification of Process Codes.
 4. Update the batch status to "RB", see IRM 4.19.2.5.2, Batch Status Codes.

When the batch status is updated to "RB" there may be conditions present that will not allow the update. Because disaster batches are held for an extended period (until the disaster end date) there will be cases with new transactions, Payer/Agent, Action Required, etc., present. If any of these conditions are present the Cases in Error Screen displays, see IRM 4.19.2.7.2, Cases In Error. After the error conditions have been resolved:

1. Update the batch status to "RB".
2. Disassemble the batch by releasing the cases to the appropriate area, based on the PC/IPC. For additional information, see the specific PC/IPC section in IRM 4.19.2.8, Process Code Definitions, and IRM 4.19.2.9, Internal Process Code Definitions.

4.19.2.6.61
(09-01-2014)
**BT 94 - Fraud Referral
Suspense**

- (1) When the Tax Examiner determines a case meets potential fraud criteria, IPC 0F, 3F, 6F, or 8F is assigned. The AUR System automatically moves cases with these IPCs to Fraud Referral Suspense BT 94 during systemic batch disassembly.

Note: Virtual cases do not have a physical case file.

- (2) New labeled case folders are not generated for cases in this batch.
- (3) BT 94 is made available for the Examination Function to review.

- (4) The Examination Operation should provide directions for handling those cases reviewed and selected for Examination.
- (5) Cases that have been reviewed and not selected by the Examination Function are transferred to the Tax Examiner that assigned the IPC 0F, 3F, 6F or 8F.

4.19.2.6.62
(09-29-2022)
BT 95 - Review

- (1) Use the Notice Letter Weekly Report to select batch(es) for the CP 2000 Notice Review. This report can be printed or viewed and needs to be pulled on a weekly basis. The batch(es) should be the last listed on the report, in other words, the batch(es) containing those cases updated to "RB" status the previous week.

Note: If CP 2000 notices are being generated for multiple tax years (for example, 2021 and 2022), **each tax year** must be sampled separately per (2) below and reviewed.

- (2) Use the chart below to determine the sample size and "skip" interval to use in pulling the cases. To determine the skip interval divide the total volume by the sample size. Counting every case to identify the sample is not necessary as long as the sampled cases are pulled at regular approximated intervals. Start pulling each weeks sample at a different point in the notice date, for example, at approximately the 10th case, then the 5th, then the 15th, and so on.

Note: Virtual cases do not have a physical file to pull.

If the Notice volume is between:	And	Sample below volume of cases:
7,501	greater than 7,501	187
2,001	7,500	183
1,001	2,000	172
501	1,000	158
301	500	137
201	300	116
151	200	97
115	150	84
1	114	100% or 84, whichever is less

- (3) Cases are assigned to BT 95 by scanning or key entry. There are six types of review batches. They are:
 - BT 95001-199: Reserved
 - BT 95200-399: CP 2000 Notice Review
 - BT 95400-499: Reserved
 - BT 95500-599: CP 2000 Sort Code Review
 - BT 95600-799: Pre Stat Notice Review
 - BT 95800-999: Stat Recomp/Sort Code Review
- (4) To build BT 95:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Batch building** from the drop-down menu.
5. Select **Create**, the batch building screen appears.
6. Enter 95 in the Batch Type.
7. When the Review Type window displays, select the specific segment.

Note: The system assigns the specific batch number - record it for later use.

8. Scan the AUR bar code or enter each SSN. Place entered cases face down to keep in strict order.
 9. The system alerts when a work unit is complete. Keep work units separate and in strict order. When all cases are entered, press **<F4>** to commit.
- (5) Once the maximum volume has been reached, or the volume of the batch is at a point where the user does not want to add additional SSNs, close the batch by taking the following action:

Caution: DO NOT RESEQUENCE the batch.

1. Select **Close**, the batch status updates to "AB".
 2. Acknowledge the system message.
- (6) To print the listing, see IRM 4.19.2.10.9, Batch Listings.
- (7) The batch is ordered and worked by the designated technical unit(s).
- (8) Once the batch is completed by technical, update the batch to "RB". See IRM 4.19.2.5.2, Batch Status Codes, for information on how to update the batch status to "RB".
- (9) Cases with a paper return should be refiled within 2 business days to the appropriate suspense file.
- (1) The system automatically moves cases with closing process codes to BT 96 during system disassembly.

Note: Take appropriate action for cases with no new correspondence that are identified as BT 9600X.

- (2) Correspondence received for closed cases assigned to BT 9600X for tax years 2013 and subsequent can be built to BT 81.
- (3) BT 96 has been segmented to identify cases that have been through the RECON process:
 - a. BT 96001 - designates a closed case.
 - b. BT 96002 - designates a RECON case, returned to the AUR closed file.

Note: Cases in BT 96002 can be built to BT 81.

4.19.2.6.63
(09-28-2021)
BT 96 - Closure

4.19.2.6.64
(09-01-2014)
**BT 98 - Lost Case
Suspense**

- (1) These are SSNs/ cases where the physical case file cannot be located. When the IPC LC (Lost Case) is input, the system moves the SSNs to BT 98.
- (2) If the case was previously in a suspense batch (such as, BT 40 or BT 50), the case should be updated to IPC RF before inputting IPC LC.

Caution: Ensure that the case is not a Virtual case prior to input of IPC LC.

- (3) When the case is located, transfer the case to a designated SEID. If the case was previously in a suspense batch (such as, BT 40 or BT 50), the case should be updated to IPC RF and then built to the appropriate batch for processing.

4.19.2.7
(09-29-2022)
**General Batch
Disassembly**

- (1) Disassembly is the function of verifying PCs and distributing cases to their appropriate destinations based on those PCs. Separate the paper cases by PC before, during or after verification.
- (2) Instructions for established AUR systemic handling for each PC are found at IRM 4.19.2.8, Process Code Definitions, and for each IPC see IRM 4.19.2.9, Internal Process Code Definitions.
- (3) If a case in the batch has a flag indicating "I/A" attached to a Form 9465 or Form 433-D see IRM 4.19.2.4.6.2, Installment Agreements, for additional information.

- (4) There are eleven types of releases from a completed screening batch:

- CP 2501 (PC 30)
- CP 2000 (PC 55)
- Rejected CP 2000
- Research (IPCs 0A)
- Miscellaneous Referrals (IPC 0D)
- Fraud Referral (IPC 0F)

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- Manual Cases (IPC MC)
- Closures (10, 15-18, 20-24, 26-29)
- Closed to Identity Theft Victim Assistance (IDTVA) - (PC 17)
- Wrong Pulls (IPC WP)

- (5) There are twelve types of releases from CP 2501 Response Batches:

- CP 2000s (PC 57)
- No Changes (PCs 10, 15, 18, 47, 48, 51 and 52)
- Closed to Identity Theft Victim Assistance (IDTVA) - (PC 17)
- Adjustments (PC 53)

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- Miscellaneous Referrals (IPC 3D)
- Letter (IPC3S)
- Manual Interest (IPC MI)
- Manual Case (IPC MC)
- Fraud Referrals (IPC 3F)
- Refile Case (IPC RF)
- CP2501 Recomputed (IPC CR)

- (6) There are seventeen types of releases from completed CP 2000 Response batches:

No Change (PCs 10,15, 18, 70, 71, 73, 74)
Closed to Identity Theft Victim Assistance (IDTVA) - (PC 17)
Adjustments (PCs 67-69)
Letters (IPC 6L or 6S)
Systemic Extensions (IPC 6X)
Amended CP 2000 (PC 55A (A5)
Recomputed Notices (PC 59)
Miscellaneous Referrals (IPC 6D)
Manual Case (IPC MC)
Manual Interest (IPC MI)
Fraud Referral (IPC 6F)
Refile Case (IPC RF)
Recomputed Notice (IPC RN)
CP 2000 Suspense - MFJ - Only One Taxpayer Signature on Consent (IPC S6
Stat Notice (PC 75)
Manual Stat (PC 77

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- (7) There are fifteen types of releases from completed Stat Notice Response Batches:

No Changes (PCs 10, 15, 18, 91-93 and 96)
Closed to Identity Theft Victim Assistance (IDTVA) - (PC 17)
Adjustments (PCs 39, 62, 87 and 88)
Letters (IPC 8L or 8S)
Recomputed Notices (IPC 8M and PC 95)
Miscellaneous Referrals (IPC 8D)
Defaults (PC 82, 89, 90 and PC 94)
Manual Case (IPC MC)
Fraud Referral (IPC 8F)

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Refile Case (IPC RF)
Stat Suspense - MFJ - Only One Taxpayer Signature on Consent (IPC S3)
Stat Suspense - MFJ - Only One Taxpayer Filed Petition (IPC S8)
Stat Recomputed Notice (IPC DR/SR)
Manual Stat (PC 77)

Note: Transfers (closures) to areas outside AUR are routed and documents are recharged.

4.19.2.7.1
(10-26-2023)
Verification of Process Codes

- (1) The process codes input must adhere to systemic consistency checks. A PC in this context includes both Process Codes and Internal Process Codes. See Exhibit 4.19.2-3, Process Codes, for a list of the PCs. See Exhibit 4.19.2-2, Internal Process Codes which lists IPCs.
- (2) The batch status must be "BF".
- (3) Use the Verify PC Screen to verify the PC indicated on the folder, Form 4251 , Campus cover sheet or Work Unit listing or XXRLS Batch Listings (Virtual batches). When verifying Disaster BT 93, the most current PC may not be indicated on the folder, Form 4251 or Campus cover sheet. Use the SHOW PC's option in the Verification process.

Note: PC verify is no longer required or available for screening batches.

- (4) Verify the process codes by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Verify pc**.
 5. Enter the five digit batch number.
 6. Select **Show PCs** or **enter a PC**.
 7. Press <Enter> and follow system prompts.
- (5) The system identifies six error conditions during the verification of process codes. They are:
 - a. **New Transactions:** Batch the case(s) to BT 84 or transfer them to a designated SEID.
 - b. **Payer/Agent:** Batch the case(s) to BT 84 or transfer them to a designated SEID.
 - c. **Case Requested:** Work these cases according to the Request case instructions. See IRM 4.19.2.3.24, Request Case.
 - d. **Statute Imminent: These cases require priority handling.** Transfer these cases to the designated SEID.
 - e. **Disaster ZIP:** Batch the cases into the appropriate BT 93.
 - f. **New Note:** Transfer to the Coordinator or designated SEID.

- (6) Process codes may or may not have an associated assessment. If there is an auto assessment associated with the case, a warning message displays to assist in the physical sort of the cases. An assessment document prints if the Tax Examiner inputs a manual assessment. See IRM 4.19.2.3.3, Assessments, for additional information.

Note: When the COMPLETE option is selected, the system automatically prints the Auto Assessment Report and/or the Manual Assessment Documents. If the report does not automatically print, see IRM 4.19.2.10.6, Auto Assessment Report, for information on printing the report.

- (7) If the PC indicated on the Form 4251, case folder, Campus cover sheet or Work Unit listing (virtual batches) is different than the PC shown on the screen, change the PC on the Form 4251, case folder, Campus cover sheet or Work Unit listing or XXRLS Batch Listings (virtual batches) to match the PC on the screen.

Exception: If the system indicates PC 10 and the Form 4251, case folder, Campus cover sheet or Work Unit listing contains a different PC, transfer the case back to the Tax Examiner who input the PC.

- (8) If a PC is not indicated on the Form 4251, case folder, Campus cover sheet or Work Unit listing (virtual batches) input any PC and the system displays the correct PC on the screen. If using the SHOW PC option, the system automatically displays the correct PC. Write the PC displayed on the screen on the Form 4251, case folder, Campus cover sheet or Work Unit listing or XXRLS Batch Listings (virtual batches).

- (9) If a case folder cannot be located for an SSN:

1. Ensure that the case is not a Virtual case before following steps 2 - 4 below.

Note: Review case note for indication of response routing.

2. Transfer the SSN/case to the applicable Tax Examiner.
3. Complete a Case Transfer Sheet/Campus cover sheet indicating "Case not in batch" and designate which batch.
4. Send to the technical unit.

- (10) If an extra case is identified during the PC verification process:

- a. Access the Case History Screen to identify the correct Case Status/Batch Location.
- b. Send the case based on the AUR research.

4.19.2.7.2 (11-22-2017) Cases in Error

- (1) When the batch status is updated to "RB", the system displays the Cases in Error Screen if error conditions are present. The Cases In Error Report can be printed from either the Main Reports menu or the Batch Status/Location menu. For additional information about the report, see IRM 4.19.2.10.10, Cases In Error Report.
- (2) An (*) indicates which error conditions are present. An SSN can have one or more error conditions present.
- (3) The following conditions prevent the system from updating the batch status to "RB":

- a. **NO PC:** no PC assigned to the case. Transfer case(s) to the designated SEID.
- b. **DEFECT:** case has a quality defect code assigned. Transfer case(s) to the designated SEID.
- c. **NEW TRN:** new transaction is present on the case. Batch the case(s) to BT 84 or transfer them to a designated SEID.
- d. **NOT VER:** PC has not been verified. Transfer case(s) to the designated SEID.
- e. **PYR AGT:** new Payer Agent information is present on the case. Batch the case(s) to BT 84 or transfer them to a designated SEID.
- f. **REQUEST:** the case has been requested by another user. Work these cases according to the instructions in IRM 4.19.2.3.24, Request Case.
- g. **OVER 100K:** the tax increase is over \$100,000 and requires review. Transfer case(s) to the designated SEID.
- h. **SPC PAR:** a special paragraph needs to be reviewed. Transfer case to designated S
- i. **Process Codes Not Verified:** Work these cases using the Verify PC menu option to verify the PCs on the SSNs listed. See IRM 4.19.2.7.1, Verification of Process Codes, for additional instructions.
- j. **LTR PAR:** a special paragraph on a correspondex letter needs to be reviewed. Transfer case(s) to the designated SEID.
- k. **ACT REQ:** action required based on universal access. Transfer them to a designated SEID.
- l. **DIS ZIP:** disaster zip code present. See note below for more information. Build case(s) into appropriate batch type

Note: CHECK DISASTER CSN/SSN LISTING FOR RECENT DISASTER ZIP

CODE INPUT: Message is displayed at **RB** of BT 38, 51, 68, 71 and 85 when cases in the batch are systemically identified as in a declared disaster area zip code. See IRM 4.19.2.6.12, BT 38 - Remail CP 2000/ Recomp – General, IRM 4.19.2.6.24, BT 51 - CP 2000/Recomp Agreed Response, IRM 4.19.2.6.37, BT 68 - Manual Stat PREP – General, IRM 4.19.2.6.39, BT 71 - Statutory Notice Agreed Responses and IRM 4.19.2.6.49, BT 85 - Remail Statutory Notice, for additional information.

- m. **STAT IMM:** statute is imminent. Transfer case(s) to the designated SEID.
 - n. **PEN WAIV:** penalty waived, not waived or no request cases note missing from case. Transfer case(s) to the designated SEID.
 - o. **STOL ID:** stolen ID indicators present. Transfer case(s) to the designated SEID.
- (4) After the error conditions have been resolved, update the batch status to “RB”. See IRM 4.19.2.5.2, Batch Status Codes.

4.19.2.7.3
(09-01-2015)
Release Batch

- (1) After all the PCs have been verified on all SSNs within the batch, the batch status must be updated to “RB”.

Caution: Ensure that once begun, all actions to complete the update to “RB” are completed - through <F4> (commit). Failure to do so prevents other users from using the Update Status to “RB”.

- (2) To update the batch status to “RB”, see IRM 4.19.2.5.2, Batch Status Codes.
- (3) The system assigns the date for the Notices/Letters being released.

Note: The suspense summary screen automatically displays when RB has been committed.

- (4) Print the Suspense Summary report. See IRM 4.19.2.10.26, Suspense Summary Report, for additional information.
- (5) Print the PC-Sequence-SSN Batch listing. See IRM 4.19.2.10.9, Batch Listings, for information on how to access and print batch listings.
- (6) The PC-Sequence-SSN Batch listing can be used to verify the contents of the batch. For additional information about the listing, see IRM 4.19.2.10.9.1, PC-Sequence Number-SSN Batch Listing.
- (7) Refile PC 95 and IPCs 6X, 8L, 8M, and RF cases in the original notice date/CSN order within 2 business days.

4.19.2.7.4 (10-26-2023) Printing of Case Contents

- (1) Based on the PC (11-14, 25, 35, 36, 38, 44, 46, 63, 64, 66, 72, 76, 80, 83-86 and MC) the system generates the following case contents for printing:

Note: It is no longer required to print and send case contents when the closing PC is (11-13, 35, 36, 38, 63, 64, 66, 83, 85 and 86).

- Tax Account
 - Information Returns
 - Case Notes
 - Case History
 - CP 2000 Notice
 - CP 2501 Notice
 - Statutory Notice
 - Letters
- (2) The system indicates if there are manual assessment documents in the batch to print. See IRM 4.19.2.3.3, Assessments, for additional information. After verification of the process codes and before the batch status is updated to "RB":
 1. Select Open, the report opens in a Microsoft Edge Window.
 2. Select File from the menu.
 3. Select Print from the drop-down menu.
 4. To exit the report, select **File** then **Close** from the menu options at the top of the report or use the "X" in the top right hand corner of the report.
 5. Press <F8> to exit.
 6. Associate the printed information with the applicable case.
 - (3) To print the case contents:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Print** from the Control menu.
 4. Select **Case contents** from the drop down menu.
 5. Select the appropriate option(s) (listed in (4) below) from the pull-right menu.
 6. Select Open, the report opens in a Microsoft Edge Window.
 7. Select File from the menu.
 8. Select Print from the drop-down menu.
 9. To exit the report, select **File** then **Close** from the menu options at the top of the report or use the "X" in the top right hand corner of the report.

10. Press <F8> to exit.

- (4) When the Case contents option is selected, a pull-right menu appears which allows the user to select from ten options:

- **caseHistory**
- **caseNote**
- **Cp2000 notice**
- **cp2000 Response**
- **cP2501 note**
- **Info return**
- **Letter history**
- **Statutory Notice**
- **Tax account**
- **Update suspense**

Note: AUR can print notices from the case history screen. See IRM 4.19.2.3.14, Docketed Appeals, for information on printing Stat notices which are not available on AUR.

4.19.2.7.5
(09-01-2015)
Sort Codes

- (1) Sort Indicators may be used by the Tax Examiner to indicate the associated case requires special handling.
- (2) The Sort Code process is worked by clerical. Tax examiners identify cases requiring special handling (prior to mailout) during the screening or response phase of case analysis. The Tax Examiner may input only one sort code.
- (3) The mail copies of the CP 2000s generated with Sort Codes are routed to the AUR Function. The mail copies are sorted by the CSN.

1. Retrieve the case from the current suspense batch.

Note: There may be more than one mail copy of the notice for the same taxpayer. The AUR bar code on the notice displays an indicator to identify which copy of the notice was generated for the Primary (1), Spouse (2), POA (3), and second POA (4). The Primary, Spouse, and POA(s) **MUST** receive exactly the same notice information.

2. Ensure the enclosures are sent with the CP 2000 to both the Primary and Spouse. Do not send enclosures to POA(s).
3. Prepare and release envelopes for mailout.

Note: If a notice is not to be mailed, use the STOP NOTICE option to update the Case History Screen to indicate the notice was not mailed.

4. Return the case to AUR suspense.

- (4) Research Case History to determine the Sort Code by taking the following actions:

1. Select **Control** from the AUR menu.
2. Select **Case** from the Control menu.
3. Select **Case history** from the drop-down menu.
4. Enter the SSN.
5. Click on the date of the most recent CP 2000.

- (5) The SORT field contains the Sort Indicator, notate the sort indicator on the mail copy.
- (6) If the current CSN listed on Case history does not match the CSN listed on the notice, notate current CSN on the case folder/Form 4251 /Campus cover sheet and transfer to designated SEID.

4.19.2.8
(09-01-2003)
Process Code Definition

- (1) Process Codes (PC) consist of two numeric characters. Process codes reflecting program selection, notice and amended notice issuance, assessments, and closures are uploaded to IDRS. The AUR system provides an automatic upload of PC updates to IDRS when the batch is in "DC" (Disassembly Complete) status. Process codes are associated with the Transaction Code (TC) 922 on IDRS. Each PC posted to IDRS updates the TC 922 date.

4.19.2.8.1
(09-01-2010)
Process Codes 01-09

- (1) Most of the PCs in this group are "Reserved". See Exhibit 4.19.2-3, Process Codes, for brief explanations of PCs 01-09.

4.19.2.8.2
(08-07-2018)
Process Code 10 (DUP TIN Closure)

- (1) Tax Examiners assign PC 10 when there is an indication that a duplicate filing by secondary taxpayer is on file. This is a closing PC.

Note: There are times that the Tax Examiner may incorrectly input PC 10. If during PC verification the PC 10 does not match what is on the Form 4251, case folder, or Work Unit listing; transfer the case to the Tax Examiner who input the PC.

- (2) When the batch is disassembled:
 1. Verify the volume.
 2. Label the cases and place in the designated area for PAS sampling.
 3. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.8.3
(10-03-2019)
Process Codes 11-13 (Campus Examination Transfer/Closure)

- (1) Tax Examiners assign PC 11, 12, and 13 when it is determined the case(s) should be closed and case contents transferred to Campus Examination.
- (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Assemble the return(s) and place in the designated area for PAS sampling.
 3. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.8.4
(10-03-2019)
Process Code 14 (Fraud Transfer/Closure)

- (1) Tax Examiners assign PC 14 when the Examination Operation has determined that potential Fraud exists.
- (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Print case contents.
 3. Assemble the return(s) and any correspondence.
 4. If a paper return, recharge the documents, using IDRS CC ESTABDT or Form 2275, to the Campus Fraud Coordinator.

5. Send the assembled cases to the Campus Fraud Coordinator.

Note: Form 3210 should be completed when sending cases to Fraud. A notation should be made in the Remarks area to indicate why the case is being sent.

4.19.2.8.5
(08-07-2018)
Process Code 15
(Military Action and
Disaster/Closure)

- (1) Tax Examiners assign PC 15 for Military Action and Disaster cases.
Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.
 - (2) If the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3(2), Assessments, for additional information.
 - (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing.
 5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send the cases to the Campus Document Retention, Files Operation.
 - (4) If there is no assessment when the batch is disassembled:
 1. Verify the volume.
 2. Prepare the case(s) and place in the designated area for PAS sampling.
 3. After the PAS sample has been pulled, send the cases to the Files Operation.
- Caution:** If there is no manual or automatic assessment record for a virtual case, transfer the case to the Tax Examiner who assigned the PC for input of a TC 290-0.
- (5) If needed, verify with the Tax Examiner where to send Form 4442 discovered in these cases.

4.19.2.8.6
(09-28-2021)
Process Code 16
(Headquarters Identified
Program
Problems/Closure)

- (1) Tax Examiners or the AUR system assigns PC 16 to cases that Headquarters has identified as having some type of associated program problem. The cases are not worked.
- (2) This PC is only used at the direction of Headquarters. Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.
- (3) When the batch is disassembled, verify the volume.

4.19.2.8.7
(10-03-2019)
Process Code 17
(IDTVA)

- (1) Tax Examiners assign PC 17 to cases that are being closed to Identity Theft Victims Assistance (IDTVA).
- (2) This PC is only used for cases that are being closed to the IDTVA.

- (3) The AUR IDT liaison will provide clerical with a listing of cases that were closed to the IDTVA with PC 17. There will be no physical cases for clerical to disassemble.

4.19.2.8.8
(08-07-2018)

Process Code 18 (Killed in Terrorist Actions (KITA), Hostage (HSTG) and Killed in Action (KIA) Cases/Closure)

- (1) Tax Examiners assign PC 18 to cases identified as KITA or HSTG.
- (2) When the batch is disassembled, verify the volume.
- (3) If needed, verify with the Tax Examiner where to send Form 4442 discovered in these cases.

4.19.2.8.9
(08-07-2018)

Process Code 20 (Adjustment to Withholding/Excess Social Security Tax/Additional Medicare Tax Withheld - Closure)

- (1) Tax Examiners assign PC 20 when it has been determined that an adjustment to withholding, excess social security, and/or additional Medicare Tax withheld is appropriate. These cases can be processed without issuing an AUR notice (no tax increase above tolerance involved).
- (2) The system creates either an automatic assessment record or a manual assessment record and prompts for the auto assessment list to be printed if there are PC 20 cases in the batch. See IRM 4.19.2.3.3(2), Assessments, for additional information.
- (3) When the batch has been disassembled:
1. Keep in strict CSN order.
 2. Verify the volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing.
 5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send the cases to the Files Operation for association.

Caution: If there is no manual or automatic assessment record, transfer the case to the tax examiner who assigned the PC for input of a TC 290-0.

4.19.2.8.10
(10-03-2019)

Process Codes 21-24, 26, and 28-29 (Pre-Notice Closures)

- (1) Tax Examiners assign PCs 21-24, 26, or 28-29 when the discrepancy has been resolved before a notice is issued.
- (2) When the batch is disassembled:
1. Verify the volume.
 2. Assemble the return(s) and place in the designated area for PAS sampling.
 3. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.8.11
(10-03-2019)

Process Code 25

- (1) Tax Examiners assign PC 25 when it has been determined the screening case
- (2) When the batch has been disassembled:
1. Verify the volume.

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2. Print case contents.
3. Assemble the return(s) and any correspondence.
4. If a paper return, recharge the documents, using IDRS CC ESTABDT or

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indicate why the case is being sent.

4.19.2.8.12
(10-03-2019)

**Process Code 27 (Pre
Notice Closure)**

- (1) Tax Examiners assign PC 27 for complex issues or when the case is being closed due to a bankruptcy issue.
- (2) The AUR Bankruptcy Coordinator provides clerical with a listing of cases requesting clerical to input PC 27. Input PC 27 to close the case.
- (3) When the batch has been disassembled:
 1. Verify the volume.
 2. Assemble the return(s) and place in the designated area for PAS sampling.
 3. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.8.13
(09-01-2014)

**Process Code 30/30A
(CP 2501/Amended CP
2501)**

- (1) Tax Examiners assign PC 30/30A when it has been determined that a CP 2501/Amended CP 2501 Notice should be issued.
- (2) The system automatically moves cases to BT 40 and assigns a new CSN after PC verification and the batch status is updated to "RB", therefore, it is important to keep these in strict sequence order.
- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range for BT 40.
 4. Place in the designated area to be shelved in the appropriate suspense file.
- (4) Paper cases receive folders and are filed in CSN order.

4.19.2.8.14
(10-03-2019)

**Process Code 31 (Auto
Notice Screen Out)**

- (1) Cases systemically closed through the auto notice programming have PC 31 assigned. No clerical action is needed on these cases.

4.19.2.8.15
(09-29-2022)

**Process Code 34 (CP
2000 Not Mailed After
CP 2501)**

- (1) When tax examiners determine a CP 2000 Notice should **NOT** be mailed after a CP 2501 the system automatically assigns PC 34.
- (2) This PC is not part of the verification process.

4.19.2.8.16
(09-28-2021)
**Process Codes 35, 36
and 38 (Campus
Examination
Transfer/Closure)**

- (1) Tax Examiners assign PC 35, 36 and 38 when it has been determined the case(s) should be closed and the case contents transferred to Campus Examination.
- (2) If the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
- (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.
 3. Assemble cases for shipment to Exam.
 4. Print the Auto Assessment listing.
 5. Ensure the Auto Assessment listing and the cases are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send the cases to Exam and the Auto Assessment listing to the Campus Document Retention, Files Operation.
- (4) If there is no assessment when the batch has been disassembled:
 1. Verify the volume and place in the designated area for PAS sampling.
 2. After the PAS sample has been pulled, send the return(s) to the Examination Operation.
- (5) Form 3210 should be completed when sending return(s) to Exam. Notate "AUR TC 922 closed. Open TC 420/424; please route to Exam" in the Remarks area of Form 3210.

4.19.2.8.17
(10-03-2019)
**Process Codes 37 (CP
2501 Agreed)**

- (1) The system updates cases from BT 67 with a previous IPC of CR to PC 37 when the batch is updated to "RB" status.
- (2) The system creates an automatic assessment record on cases closed with PC 37. See IRM 4.19.2.6.24, BT 51 - CP 2000/ Recomp Agreed Response for a table showing the "no later than" dates for automatic assessments.
- (3) Cases closed with PC 37 must have the adjustment input via IDRS after the dates shown at IRM 4.19.2.6.24, BT 51 - CP 2000/ Recomp Agreed Response.

Note: The "xMend" or "REQ 54" IAT tool must be used when making an adjustment on an account.

- (4) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Batch listing.
 3. Assemble cases.
 4. Ensure cases and the Batch listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation, for association.

4.19.2.8.18
(08-07-2018)

**Process Code 39
(Agreed Statutory Notice
- One Taxpayer Agreed
at a Later Date -
Account Split)**

- (1) Tax Examiners assign PC 39 when on a jointly filed return in the Statutory Notice phase, the taxpayers signed consent on two different dates and MFT 31 modules are present. In this situation, assessments must be made to MFT 30 and to the MFT 31 accounts, which were created for each taxpayer.

Note: Prior to TY 2015, PC 39 was used to close cases where the underreporter issue(s) was determined to be the result of identity theft.

- (2) When the batch has been disassembled:

1. Verify the volume.
2. Verify each case per the Auto Assessment listing.
3. Assemble cases.
4. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
5. After the PAS sample has been pulled, send the cases to the Files Operation, for association.

4.19.2.8.19
(10-03-2019)

**Process Code 44 (Fraud
Transfer/Closure)**

- (1) Tax Examiners assign PC 44 when the Examination Operation has determined that potential Fraud exists.

- (2) When the batch has been disassembled:

1. Verify the volume.
2. Print case contents.
3. Associate case contents with the case.
4. If paper return, recharge the documents, using IDRS CC ESTABDT or Form 2275, to the Campus Fraud Coordinator.
5. Send the cases to the Campus Fraud Coordinator.

Note: Form 3210 should be completed when sending cases to Fraud. A notation should be made in the Remarks area to indicate why the case is being sent.

4.19.2.8.20
(08-07-2018)

Process Code 46

- (1) Tax Examiners assign PC 46 when it has been determined the CP 2501 case

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- (2) If the Tax Examiner inputs an assessment, the system creates an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

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- (3) If an assessment is present when the batch has been disassembled:

1. Keep in strict CSN order.
2. Verify volume.
3. Assemble cases for shipment to Document Retention.
4. Print the Auto Assessment listing.
5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
6. After the PAS sample has been pulled, send the Auto Assessment listing to the Campus Document Retention, Files Operation, for association.

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- (4) If no assessment is present when the batch has been disassembled:

1. Verify the volume.
2. Print case contents.
3. Associate case contents with the case.
4. If a paper return, recharge the documents, using IDRS CC ESTABDT or

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case is being sent.

4.19.2.8.21
(08-07-2018)
**Process Codes 47, 51,
and 52 (CP 2501
Closures)**

- (1) Tax Examiners assign PCs 47, 51, and 52 when the taxpayer response to a CP 2501 resolves the discrepancy.
- (2) If the Tax Examiner inputs an assessment, the system creates an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

Caution: If there is no manual or automatic assessment record for a virtual case, transfer the case to the Tax Examiner who assigned the PC for input of a TC 290-0.

- (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing.
 5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send to the Campus Document Retention, Files Operation, for association.
- (4) If there is no assessment when the batch has been disassembled:
 1. Verify the volume.
 2. Assemble the return(s) and any correspondence and place in the designated area for PAS sampling.
 3. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.8.22
(08-07-2018)
**Process Code 48 (HQ
Identified-No Change
Closure)**

- (1) Tax Examiners assign PC 48 to cases that Headquarters has identified as having some type of associated program problem. AUR case processing stops.
- (2) This PC is only used at the direction of Headquarters.
- (3) When the batch has been disassembled, verify the volume.

4.19.2.8.23
(08-07-2018)
**Process Code 53 (1040X
Closures)**

- (1) Tax Examiners assign PC 53 when taxpayer's amended return has been accepted in response to a CP 2501.
- (2) The system creates an automatic or manual assessment record on cases closed with PC 53. See IRM 4.19.2.3.3, Assessments, for additional information.

(3) When the batch has been disassembled:

1. Keep in strict CSN order.
2. Verify the volume.
3. Assemble cases for shipment to Document Retention.
4. Print the Auto Assessment listing.
5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
6. After the PAS sample has been pulled, send to the Files Operation, for association.

4.19.2.8.24
(09-01-2010)
**Process Code 54 (CP
2501 Notice Not Mailed)**

(1) Tax Examiners assign PC 54 when it has been determined that the CP 2501 Notice should not be mailed. The Tax Examiner may then enter PCs 10-15, 18, 20-22, 24-29, 30, or 55 as appropriate.

Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.

(2) This PC is not part of the verification process.

4.19.2.8.25
(02-10-2023)
**Process Code 55 (CP
2000)**

(1) Tax Examiners assign PC 55 when it has been determined that the case requires a CP 2000 Notice.

(2) The system automatically moves cases to BT 50 and assigns a new CSN after PC verification and the batch is updated to status "RB". Therefore, it is important to keep these in strict sequence order.

(3) When the batch has been disassembled:

1. Keep cases in strict sequence order.
2. Verify the volume.
3. Use the Suspense Summary Report to identify and label the CSN range for BT 50.
4. Place in the designated area to be shelved in the appropriate suspense file.

(4) Paper cases receive folders and are filed in CSN order.

4.19.2.8.26
(09-01-2014)
**Process Code 55A
(Amended CP 2000)**

(1) Tax Examiners assign PC 55A when it has been determined that the case requires an Amended CP 2000 Notice.

(2) The AUR System automatically moves these cases to BT 55 and assigns a new CSN after PC verification and the batch status is updated to "RB". Therefore, it is important to keep these in strict sequence order.

(3) When the batch has been disassembled:

1. Keep cases in strict sequence order.
2. Verify the volume.
3. Use the Suspense Summary Report to identify and label the CSN range for BT 55.
4. Place in the designated area to be shelved in the appropriate suspense file.

(4) Paper cases receive folders and are filed in CSN order.

4.19.2.8.27
(09-01-2014)

**Process Code 57 or 57A
(CP 2000 or Amended
CP2000 After a CP 2501)**

- (1) Tax Examiners assign PC 57 or 57A when it has been determined from the taxpayer's CP 2501 response that a CP 2000 Notice is now required.
- (2) The system automatically moves cases to BT 55 and assigns a new CSN when the Tax Examiner assigns a PC 57 or 57A to the case(s) after PC verification and the batch status is updated to "RB". Therefore, it is important to keep these in strict sequence order.
- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range for BT 55.
 4. Place in the designated area to be shelved in the appropriate suspense file.
- (4) Paper cases receive folders and are filed in CSN order.

4.19.2.8.28
(10-03-2019)

**Process Code 58 (CP
2000 Notice Not Mailed)**

- (1) PC 58 is systemically assigned when the Tax Examiner has determined that the CP 2000 Notice should not be mailed.
Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.
- (2) This PC is not part of the verification process.

4.19.2.8.29
(09-01-2014)

**Process Code 59 or 59A
(Recomputed or
Amended Recomputed
CP 2000)**

- (1) Tax Examiners assign PC 59 or 59A to cases when it has been determined that a Recomputed CP 2000 or Amended Recomputed CP 2000 should be issued. This determination is based on an evaluation of the taxpayer's CP 2000 response.
- (2) The system automatically moves these cases to BT 55 and assigns a new CSN after PC verification and the batch is updated to status "RB". Therefore, it is important to keep these in strict sequence order.
- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range for BT 55.
 4. Place in the designated area to be shelved in the appropriate suspense file.
- (4) Paper cases receive a folder and are filed in CSN order.

4.19.2.8.30
(10-03-2019)

**Process Code 60
(Amended/Recomputed
CP 2000 Not Mailed)**

- (1) PC 60 is systemically assigned to cases when the tax examiner has determined that the Amended/ Recomputed CP 2000 should not be mailed.
Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.
- (2) This PC is not part of the verification process.

4.19.2.8.31
(08-07-2018)

**Process Code 62
(Non-petitioning Spouse
Agreed)**

- (1) Tax Examiners assign PC 62 when on a jointly filed return in Statutory Notice phase, only one taxpayer files a petition with the U.S. Tax Court and the non-petitioning spouse signed consent. In this situation, the agreed assessment for the non-petitioning spouse must be posted to MFT 30 and to MFT 31, as appropriate.

Note: Prior to TY 2015, PC 62 was used to close and transfer case contents to Campus Examination. This process code has been moved from CP 2000 phase processing to Statutory Notice phase processing.

- (2) When the batch has been disassembled:

1. Verify the volume.
2. Verify each case per the Auto Assessment listing.
3. Assemble cases.
4. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
5. After the PAS sample has been pulled, send to the Files Operation, for association.

4.19.2.8.32
(10-03-2019)
**Process Codes 63, 64
and 66 (Campus
Examination
Transfers/Closure)**

- (1) Tax Examiners assign PC 63, 64 and 66 when it has been determined that the case should be closed and the case contents transferred to Campus Examination.

- (2) If the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

- (3) If an assessment is present when the batch has been disassembled:

1. Keep in strict CSN order.
2. Verify volume.
3. Assemble cases for shipment to Exam.
4. Print the Auto Assessment listing.
5. Ensure the Auto Assessment listing and cases are together and place in the designated area for PAS sampling.
6. After the PAS sample has been pulled, send the Auto Assessment listing to the Campus Document Retention, Files Operation and send the return(s) to the Examination Operation.

- (4) If there is no assessment when the batch has been disassembled:

1. Verify the volume and place in the designated area for PAS sampling.
2. After the PAS sample has been pulled, send the return(s) to the Examination Operation.

Note: Form 3210 should be completed when sending return(s) to Exam. Notate "AUR TC 922 closed. Open TC 420/424; please route to Exam" in the Remarks area of Form 3210.

4.19.2.8.33
(08-07-2018)
Process Code 65

- (1) Tax Examiners assign PC 65 to cases when it is determined that the case #
- (2) If the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information. #
- (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing.
 5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send to the Files Operation, for association.
- (4) If no assessment is present when the batch has been disassembled:
 1. Verify the volume.
 2. Print case contents.
 3. Assemble returns and any correspondence.
 4. If paper returns, recharge the documents, using IDRS CC ESTABDT or #

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case is being sent.

4.19.2.8.34
(08-07-2018)
Process Code 67
(Agreed CP 2000)

- (1) Tax Examiners assign PC 67 when the taxpayer is in full agreement with the CP 2000 Notice.
 - (2) The system updates all cases to PC 67 when BT 51 or BT 67 is updated to "RB" status.
 - (3) The system creates an automatic assessment record on cases closed with PC 67. See IRM 4.19.2.6.24, BT 51 - CP 2000/ Recomp Agreed Response for a table showing the "no later than" dates for automatic assessments.
 - (4) Cases closed with PC 67 must have the adjustment input via IDRS after the dates shown at IRM 4.19.2.6.24, BT 51 - CP 2000/ Recomp Agreed Response.
- Note:** The "xMend" or "REQ 54" IAT tool must be used when making an adjustment on an account.
- (5) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Batch listing.
 3. Assemble cases.
 4. Ensure cases and the Batch listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation, for association.

4.19.2.8.35
(08-07-2018)

**Process Code 68
(Partially
Agreed/Adjustment to
Prepayment Credits CP
2000)**

- (1) Tax Examiners assign PC 68 when:
 - a. There is no change to tax and an adjustment to prepayment credits (Withholding and/or Excess Social Security Tax) is needed.
 - b. The CP 2000 History data is incomplete and an assessment is needed.
 - c. There are over 8 credit references that need assessed.
- (2) Based on assignment of PC 68, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
- (3) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Auto Assessment listing.
 3. Assemble cases.
 4. Ensure cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.36
(08-07-2018)

**Process Code 69
(Taxpayers Agreed on
Different Dates -
Account Split)**

- (1) Tax Examiners assign PC 69 when on a jointly filed return in CP 2000 phase, MFT 31 modules are present and the taxpayers signed consent on two different dates, or the criteria is met to close the case as Partially Agreed. In these situations, assessments must be made to MFT 30 and to the MFT 31 accounts, which were created for each taxpayer.

Note: Prior to TY 2015, PC 69 was used to close cases where the underreporter issue(s) was determined to be the result of identity theft.

- (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Auto Assessment listing.
 3. Assemble cases.
 4. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.37
(08-07-2018)

**Process Codes 70, 71,
73 and 74 (CP 2000 No
Change Closure)**

- (1) Tax Examiners assign PC 70, 71, 73 and 74 when the discrepancy is resolved using the response submitted by the taxpayer.
- (2) If the Tax Examiner inputs an assessment (TC 290-0), the system creates an automatic or manual assessment record to refund any payment received from the taxpayer. See IRM 4.19.2.3.3, Assessments, for additional information.

Caution: If there is no manual or automatic assessment record for a virtual case, transfer the case to the Tax Examiner who assigned the PC for input of a TC 290-0.

- (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.

3. Assemble cases for shipment to Document Retention.
4. Print the Auto Assessment listing.
5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
6. After the PAS sample has been pulled, send to the Files Operation for association.

(4) If there is no assessment when the batch has been disassembled:

1. Verify the volume.
2. Assemble the return(s) and any correspondence and place in the designated area for PAS sampling.
3. After the PAS sample has been pulled, send the cases to the Files Operation.

4.19.2.8.38
(10-03-2019)

Process Code 72 (Fraud Transfer/Closure)

(1) Tax Examiners assign PC 72 when the Examination Operation has determined that potential Fraud exists.

(2) When the batch has been disassembled:

1. Verify the volume.
2. Print case contents.
3. Assemble returns and any correspondence.
4. If paper return, recharge the documents, using IDRS CC ESTABDT or Form 2275, to the Campus Fraud Coordinator.
5. Send the assembled cases, including the case contents, to the Campus Fraud Coordinator.

Note: Form 3210 should be completed when sending cases to Fraud. A notation should be made in the Remarks area to indicate why the case is being sent.

4.19.2.8.39
(09-01-2014)

Process Code 75 (Stat Notice)

(1) PC 75 is assigned when:

- a. The Tax Examiner has determined a Stat is required.
- b. Undeliverable or systemic no response BT 59 is RBd.

(2) If the Tax Examiner inputs an assessment, the system creates an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

Caution: PC 75 with assessment should be built to BT 59.

(3) Handling for PC 75 at batch disassembly:

1. Verify the PC volume.
2. Place in designated area to be built to BT 59. See IRM 4.19.2.6.29.3, BT 59 - Aged CP 2000/Recomp Stat Preparation - PC 75 from Disassembly, for additional information on building BT 59.

(4) When BT 59 is updated to "RB" status, the system updates to BT 70XXX.

(5) Paper cases receive a folder and are filed in CSN order.

4.19.2.8.40
(09-01-2014)
Process Code 75A
(Statutory Notice
Amended)

- (1) When the Post Office returns Stat Notices as undeliverable, they are input to BT 85. These cases are currently in PC 75. If the system identifies a new address for the case since the Stat was mailed to the taxpayer, the case is accepted into BT 85.
- (2) The Case History Screen displays an "M", for the first PC 75, to designate a remailed notice, in the Action Code field of the screen.
- (3) Handling for PC 75A at batch disassembly:
 1. Verify the volume.
 2. Use the Suspense Summary listing to identify and label the CSN range for BT 70.
 3. Place all in the designated area to be shelved in the appropriate suspense file.
- (4) The system automatically moves these cases to BT 70 during the systemic disassembly process of BT 85.
- (5) These cases receive a folder and are filed by the Stat Date/CSN order.

4.19.2.8.41
(08-07-2018)

- (1) Tax Examiners assign PC 76 to cases when it is determined that the case
 - (2) If the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
 - (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing.
 5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send the Auto Assessment listing to the Campus Document Retention, Files Operation, for association.
 - (4) If there is no assessment when the batch has been disassembled:
 1. Verify the volume.
 2. Print case contents.
 3. Assemble returns and any correspondence.
 4. If paper returns, recharge the documents, using IDRS CC ESTABDT or
- returns using IDRS CC ESTABDT or Form 2275.
- case is being sent.

4.19.2.8.42
(09-29-2022)

Process Code 77

- (1) Tax Examiners assign PC 77 when it has been determined a manual Stat is required. This Stat is generated manually.
- (2) If the Tax Examiner inputs an assessment, the system creates an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

Caution: PC 77 with auto assessment should be built to BT 68.

- (3) Handling for PC 77 at batch disassembly:
 1. Verify the PC volume.
 2. Build to BT 68, keeping strict sequence order. For additional information, see IRM 4.19.2.6.37, BT 68 Manual Stat PREP- General.
 3. Use the Suspense Summary listing to identify and label the CSN range for BT 70.
 4. Place in the designated area to be shelved in the appropriate suspense file.

4.19.2.8.43
(09-01-2015)

**Process Code 78
(Statutory Notice
Rescinded)**

- (1) Tax Examiners assign PC 78 when a case has an incorrect Stat, or a Stat was issued in error.

Note: If PC 78 is present, contact the AUR Coordinator.

- (2) This PC is not part of the verification process.

4.19.2.8.44
(09-01-2015)

**Process Code 79
(Statutory Notice Not
Mailed)**

- (1) PC 79 is systemically assigned when:
 - A Tax Examiner determines the Stat was generated but, should not be mailed.
 - A taxpayer's response is built into BT 58.

Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.

- (2) When the Stat is not being mailed for reasons other than a taxpayer response being received (for example, an error identified while reviewing the notices before mailing), the cases can either be batched into BT 84500-799, 59, 68 or transferred to a Tax Examiner.
- (3) When PC 79 is input, the system posts the PC and an "S" (Stat not mailed) on the Case History Screen for the corresponding Stat. If the Stat was stopped using the STOP NOTICE menu option, the system posts a "C" or a "D" on Case History for the corresponding Stat.
- (4) This PC is not part of the verification process.

4.19.2.8.45
(07-31-2023)

**Process Code 80
(Appeals
Transfer/Closure)**

- (1) Tax Examiners assign PC 80 when the taxpayer has received a Stat and has petitioned the Tax Court to dispute the notice.

Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.

1. Print all the case contents.

2. Follow the procedures for cases Docketed by the U.S. Tax Court in IRM 4.19.2.3.14, Docketed Appeals Cases.

Note: If the case has a new response, refer back to the designated Tax Examiner, for review prior to sending to Appeals.

4.19.2.8.46
(09-01-2015)

**Process Code 81
(Recomputation CP 2000
(PC 95) Not Mailed)**

- (1) PC 81 is systemically assigned when it has been determined that a Recom CP 2000 (PC 95) should not be mailed.
- (2) This PC is not part of the verification process.

Note: Clerks can assign this PC at the direction of the AUR Coordinator or Clerical Manager.

4.19.2.8.47
(08-07-2018)

**Process Code 82
(Non-petitioning Spouse
Default)**

- (1) Tax Examiners assign PC 82 when on a jointly filed return, only one taxpayer files a petition with the U.S. Tax Court, the suspense period for the Statutory Notice issued to the non-responding spouse has expired and:

- The non-petitioning spouse did not respond to the Stat Notice.
- The Post Office returned the notice and no new address was found.
- The taxpayer's response did not resolve the issue.

Note: Prior to TY 2015 PC 82 was used to close and transfer case contents to Campus Examination.

- (2) The default assessment for the non-petitioning spouse must be posted to MFT 30 and MFT 31, as appropriate.
- (3) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Auto Assessment listing.
 3. Assemble cases.
 4. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation. for association.

4.19.2.8.48
(10-03-2019)

**Process Codes 83, 85
and 86 (Campus
Examination
Transfer/Closure)**

- (1) Tax Examiners assign PCs 83, 85 and 86 when it has been determined that the case(s) should be closed, and the case contents transferred to Campus Examination.
- (2) If the Tax Examiner inputs an assessment, the system creates an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
- (3) If an assessment is present when the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify volume.
 3. Assemble cases for shipment to Exam.
 4. Print the Auto Assessment listing.
 5. Ensure the Auto Assessment listing and the cases are together and place in the designated area for PAS sampling.

6. After the PAS sample has been pulled, send the Auto Assessment listing to Campus Document Retention and send the returns to the Examination Operation. Recharge the documents using IDRS CC ESTABDT or Form 2275.

(4) If there is no assessment present when the batch has been disassembled:

1. Verify the volume.
2. Send the return(s) to the Examination Operation. Recharge the documents using IDRS CC ESTABDT or Form 2275.

Note: Form 3210 should be completed when sending return(s) to Exam. Notate "AUR TC 922 closed. Open TC 420/424; please route to Exam" in the Remarks area of Form 3210.

4.19.2.8.49
(09-28-2021)

**Process Code 84 (Fraud
Transfer/Closure)**

(1) Tax Examiners assign PC 84 when the Examination Operation has determined that potential Fraud exists.

(2) When the batch has been disassembled:

1. Verify the volume.
2. Print case contents.
3. Assemble return(s) and any correspondence.
4. If paper return, recharge the documents, using IDRS CC ESTABDT or Form 2275.
5. Send the assembled cases, including the case contents, to the Campus Fraud Coordinator.

Note: Form 3210 should be completed when sending cases to Fraud. A notation should be made in the Remarks area to indicate why the case is being sent.

4.19.2.8.50
(09-28-2021)

**Process Code 87
(Agreed Statutory
Notice)**

(1) Tax Examiners assign PC 87 when the taxpayer is in full agreement with the Stat.

(2) The system updates all cases to PC 87 when BT 71 or BT 87 is updated to "RB" status.

(3) The system creates an automatic assessment record for cases closed with a PC 87 no later than the dates shown in the table at IRM 4.19.2.6.39, BT 71 - Statutory Notice Agreed Responses.

(4) Cases closed with PC 87 must have the adjustment input via IDRS after the dates shown in the table at IRM 4.19.2.6.39, BT 71 - Statutory Notice Agreed Responses.

Note: The "xMend" or "REQ 54" IAT tool must be used when making an adjustment on an account.

(5) When the batch has been disassembled:

1. Keep in strict CSN order.
2. Verify the volume.
3. Verify each case per the Batch listing.
4. Assemble return(s) and any correspondence.

5. Ensure the cases and the Batch listing are together and place in the designated area for PAS sampling.
6. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.51
(08-07-2018)

**Process Code 88
(Partially
Agreed/Adjustment to
Prepayment Credits
Statutory Notices)**

- (1) Tax Examiners assign PC 88 when:
 - a. There is no change to tax and an adjustment to prepayment credits (Withholding and/or Excess SSTax) is needed.
 - b. The taxpayer is a Federal Employee and partially agrees with the Stat.
 - c. The CP 2000 History data is incomplete and an assessment is needed.
 - d. There are over 8 credit references that need assessed.
- (2) Based on the assignment of PC 88, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
- (3) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Auto Assessment listing.
 3. Assemble cases.
 4. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.52
(08-07-2018)

**Process Code 89 (One
Taxpayer Agreed - Case
Defaulted - Account
Split)**

- (1) Tax Examiners assign PC 89 when on a jointly filed return, only one taxpayer signed consent, the suspense period for the Statutory Notice issued to the non-responding spouse has expired and:
 - The non-responding spouse did not reply to the Stat Notice.
 - The Post Office returned the notice and no new address was found.
 - The taxpayer's response did not resolve the issue.
 - The taxpayer's response allowed the notice to be revised.

In this situation, assessments must be made to MFT 30 and MFT 31 accounts, as appropriate.

Note: Prior to TY 2015, PC 89 was used to close cases where the underreporter issue(s) was determined to be the result of identity theft.

- (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Verify each case per the Auto Assessment listing.
 3. Assemble cases.
 4. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 5. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.53
(10-03-2019)

**Process Code 90
(Statutory Notice
Assessed by
Default/Closure)**

- (1) Tax Examiners assign PC 90 when the suspense period for Stat cases has expired. The AUR system assigns PC 90 to cases that meet the following conditions when BT 79 is updated to "RB" status:
 - Taxpayer has not responded to the Stat.
 - Post Office has returned the notice and no new address was found.
 - Taxpayer's response does not resolve the issue and the allotted suspense time has expired.
- (2) If the Tax Examiner assigns PC 90 and inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
- (3) When the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify the volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing or Batch listing as appropriate.
 5. Ensure the cases and the Auto Assessment/Batch listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.54
(08-07-2018)

**Process Codes 91-93
(Statutory Notice No
Change/Closures)**

- (1) Tax Examiners assign PCs 91-93 when the case discrepancy has been resolved using the taxpayer response to the Stat.
- (2) The system always creates an automatic assessment record (TC 290-0) on these cases.
- (3) When the batch has been disassembled:
 1. Keep in strict CSN order.
 2. Verify the volume.
 3. Assemble cases for shipment to Document Retention.
 4. Print the Auto Assessment listing.
 5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
 6. After the PAS sample has been pulled, send to the Files Operation for association.

4.19.2.8.55
(09-29-2022)

**Process Code 94
(Statutory Notice
Defaults with Revision
or Exam Transfer)**

- (1) Tax Examiners assign PC 94:
 - a. To IPC 8M cases when the suspense period for Stat cases has expired and the taxpayer does not respond.
 - b. When the CP 2000 History data is incomplete, and an assessment is needed.
 - c. When an assessment is required before sending the case to Exam.
- (2) When the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.
- (3) When the batch has been disassembled:
 1. Keep in strict CSN order.

2. Verify the volume.
3. Assemble cases for shipment to Document Retention.
4. Print the Auto Assessment listing.
5. Ensure the cases and the Auto Assessment listing are together and place in the designated area for PAS sampling.
6. After the PAS sample has been pulled, send to the Files Operation for association.

- (4) Cases must have the adjustment input via IDRS no later than the dates shown in the table at IRM 4.19.2.6.45, BT 79 - Statutory Notice Defaults.

Note: The “xMend” or “REQ 54” IAT tool must be used when making an adjustment on an account.

4.19.2.8.56
(09-01-2014)

**Process Code 95 (Stat
Notice Change to
Deficiency/Recomputed
CP 2000)**

- (1) Tax Examiners assign PC 95 when it has been determined from the taxpayer’s Stat response that a Recomputed CP 2000 should be issued.
- (2) If the Tax Examiner inputs an assessment, the system creates either an automatic or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

Caution: PC 95 with auto assessment should be refiled to suspense BT 70.

- (3) After the batch has been disassembled, paper cases are refiled by the original Stat Date and in CSN order.
- (4) When the batch has been disassembled:
 1. Verify the volume.
 2. Refile the paper cases, within 2 business days, per the existing BT 70 CSN. These cases do not receive a new CSN.

4.19.2.8.57
(09-01-2015)

**Process Code 96 (Other
Closure)**

- (1) Tax Examiners assign PC 96 when it has been determined an assessment is not necessary for a case, and the case should be transferred to another function (for example, Adjustments).
- (2) The Tax Examiner indicates where the case should be routed.
- (3) Send the case, and if a paper return, recharge the document, using IDRS CC ESTABDT or Form 2275.

4.19.2.8.58
(10-03-2019)

**Process Code 98
(Bankruptcy Suspense)**

- (1) Tax Examiners assign PC 98 when the case needs to be suspended pending instructions from Insolvency.
- (2) The system automatically moves cases with PC 98 into BT 89001 when the Tax Examiner commits the PC.
- (3) This PC is not part of the verification process.

4.19.2.9
(08-12-2016)

**Internal Process Code
Definitions**

- (1) Internal Process Codes (IPC) consist of a numeric character and an alpha character or two alpha characters. The numeric character defines the phase of program as follows:

- 0 designates the case analysis or screening phase
- 3 designates the CP 2501 response phase

Exception: For TY 2014 and subsequent, IPC S3 was re-designated to Stat Notice phase for MFJ returns when only one Taxpayer signs the consent.

- 6 designates the CP 2000 response phase
- 8 designates the Stat response phase
- 9 designates RECON phase

The alpha character defines a specific action or suspense activity. These codes are used within the AUR system for tracking cases and are not uploaded to IDRS.

4.19.2.9.1
(09-01-2014)

**Internal Process Code
0A (Research Requests)**

- (1) Tax Examiners assign IPC 0A when additional research is requested during the screening phase.
- (2) The system automatically moves these cases to BT 34 after PC verification and the batch status is updated to "RB".
- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range for BT 34.
 4. Place in the designated area to be shelved in the appropriate suspense file.

4.19.2.9.2
(08-07-2018)

**Internal Process Code
0D (Miscellaneous
Referrals - Screening)**

- (1) Tax Examiners assign IPC 0D when cases require technical assistance to continue processing the case during screening phase or when a taxpayer self-identifies as being impacted by a disaster.
- (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Build all cases with IPC 0D into BT 35.

Note: Separate cases which require technical assistance from self-identified disaster cases. When building BT 35, do not mix these cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

4.19.2.9.3
(09-01-2014)

**Internal Process Code
0E (Technical/Manager
Referral)**

- (1) The AUR system assigns IPC 0E when a case is transferred to a tax examiner or manager during screening phase.
- (2) When the Transfer menu option is selected, the system automatically updates the case(s) to IPC 0E and moves the case(s) to BT 36.
- (3) This IPC is not part of the verification process.

- 4.19.2.9.4
(10-03-2019)
**Internal Process Code
0F (Screening Fraud
Referral)**
- (1) Tax Examiners assign IPC 0F to cases identified as meeting potential fraud criteria in the screening phase. These cases are reviewed by the Examination Function.
 - (2) The system automatically moves cases to BT 94 during the systemic disassembly process.
 - (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label CSN range.
 4. Place in the designated area.
- 4.19.2.9.5
(09-01-2014)
**Internal Process Code
0P (TAS/Area
Office/Congressional
Cases/Referrals)**
- (1) The AUR system assigns IPC 0P when a case requires special handling due to Area Office/Congressional contact or because they have been identified as Taxpayer Advocate Services cases during the screening phase.
 - (2) When the IPC 0P update is initiated, the system automatically moves the cases to BT 36.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.6
(09-01-2014)
**Internal Process Code
0T (Screening Telephone
Contact)**
- (1) The AUR system assigns IPC 0T when a case requires special handling due to a telephone inquiry by the taxpayer during the screening phase.
 - (2) When the IPC 0T update is initiated, these cases are automatically moved to BT 36 by the system.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.7
(09-01-2014)
**Internal Process Code
3A (CP 2501 Research
Request)**
- (1) Tax Examiners assign IPC 3A when additional research is requested for a CP 2501 case.
 - (2) The system automatically assigns the case to BT 42.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.8
(08-07-2018)
**Internal Process Code
3D (Miscellaneous
Referral)**
- (1) Tax Examiners assign IPC 3D when CP 2501 cases require technical assistance for processing or when a taxpayer self-identifies as being impacted by a disaster.
 - (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Build all cases with an IPC 3D into BT 43.

Note: Separate cases which require technical assistance from self-identified disaster cases. When building BT 43, do not mix these cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

- 4.19.2.9.9
(09-01-2014)
Internal Process Code 3E (Technical/Manager Referral)
- (1) The AUR system assigns IPC 3E when a case is transferred to a Tax Examiner or manager during the CP 2501 phase.
 - (2) When the Transfer menu option is selected, the system automatically updates the cases to IPC 3E and moves the case to BT 45.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.10
(09-01-2014)
Internal Process Code 3F (CP 2501 Fraud Referral)
- (1) Tax Examiners assign IPC 3F to CP 2501 cases identified as meeting potential fraud criteria. These cases are reviewed by the Examination Function.
 - (2) The system automatically moves cases to BT 94 during the systemic disassembly process.
 - (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range.
 4. Place in the designated area.
- 4.19.2.9.11
(09-01-2014)
Internal Process Code 3P (CP 2501 TAS/AO/Congressional Inquiry)
- (1) The AUR system assigns IPC 3P when a case requires special handling due to Area Office/Congressional contact, or because they meet Taxpayer Advocate Service criteria.
 - (2) The system is updated with an IPC 3P and cases are automatically moved to BT 45.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.12
(09-01-2014)
Internal Process Code 3T (CP 2501 Taxpayer Telephone Contact)
- (1) The AUR system assigns IPC 3T when a CP 2501 case requires special handling due to a telephone inquiry by the taxpayer.
 - (2) As the system updates cases with an IPC 3T, the cases are automatically moved to BT 45.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.13
(09-01-2014)
Internal Process Code 6A (CP 2000 Research Request)
- (1) Tax Examiners assign IPC 6A when additional research is requested for a case in the CP 2000 phase.
 - (2) The system automatically moves these cases to BT 62.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.14
(08-07-2018)
Internal Process Code 6D (Miscellaneous Referral)
- (1) Tax Examiners assign IPC 6D when CP 2000 cases require technical assistance for processing or when a taxpayer self-identifies as being impacted by a disaster.
 - (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Build all cases with IPC 6D into BT 63.

Note: Separate cases which require technical assistance from self-identified disaster cases. When building BT 63, do not mix these

cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

4.19.2.9.15
(09-01-2014)
**Internal Process Code
6E (CP 2000
Technical/Manager
Referral)**

- (1) The AUR system assigns IPC 6E when a case is transferred to a Tax Examiner or manager during the CP 2000 phase.
- (2) When the Transfer menu option is selected, the system automatically updates the case to IPC 6E and moves the case to BT 65.
- (3) This IPC is not part of the verification process.

4.19.2.9.16
(09-01-2014)
**Internal Process Code
6F (CP 2000 Fraud
Referral)**

- (1) Tax Examiners assign IPC 6F to CP 2000 cases identified as meeting potential fraud criteria. These cases are reviewed by the Examination Function.
- (2) The system automatically moves cases to BT 94 during the systemic disassembly process.
- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range.
 4. Place in the designated area.

4.19.2.9.17
(09-01-2014)
**Internal Process Code
6L (CP 2000 Letters)**

- (1) Tax Examiners assign IPC 6L when it has been determined CP 2000 cases require additional contact with the taxpayer. The Tax Examiner generates a letter to the taxpayer.
- (2) The system automatically moves these cases to BT 60 after PC verification and the batch status is updated to "RB".

Note: During systemic disassembly, IPC 6L is converted to PC 97 and updates TC 922 on Master File.

- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range for BT 60.
 4. Place in the designated area to be shelved in the appropriate suspense file.

4.19.2.9.18
(09-01-2014)
**Internal Process Code
6P (CP 2000
TAS/AO/Congressional
Inquiry)**

- (1) The AUR system assigns IPC 6P when a case requires special handling due to Area Office/Congressional contact, or because they meet Taxpayer Advocate Service criteria.
- (2) When the system updates with an IPC 6P, the cases are automatically moved to BT 65.
- (3) This IPC is not part of the verification process.

4.19.2.9.19
(09-01-2015)
**Internal Process Code
6S (PHCALL CP 2000
Special Letter/Phone
Call)**

- (1) Tax Examiners assign IPC 6S when it has been determined that a CP 2000 case requires additional taxpayer contact, he/she can contact the taxpayer by telephone or by sending a manual letter.
- (2) The system automatically moves the cases to BT 60 after PC verification and the batch status is updated to "RB".

Note: During system disassembly, IPC 6S is converted to PC 97 and the TC 922 on Master File is also updated.

- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range for BT 60.
 4. Place in the designated area to be shelved in the appropriate suspense file.

4.19.2.9.20
(09-01-2014)
**Internal Process Code
6T (CP 2000 Taxpayer
Telephone Contact)**

- (1) The AUR system assigns IPC 6T when a CP 2000 case requires special handling due to a telephone inquiry by the taxpayer.
- (2) As the system updates cases to IPC 6T, the cases are automatically moved to BT 65.
- (3) This IPC is not part of the verification process.

4.19.2.9.21
(09-01-2014)
**Internal Process Code
6X (CP 2000 Extension
Request)**

- (1) Tax Examiners assign IPC 6X to grant extensions for the taxpayer to respond to a CP 2000 notice/letter.
- (2) This IPC extends the CP 2000 suspense time frame without moving the case from the existing suspense.
- (3) When cases with IPC 6X display on the RLS Report, with or without location code 950, build to BT 66. As the case does not move from the existing AUR suspense file, no physical action to move the case is needed.
- (4) At no response purge, these cases remain in the AUR suspense file.
- (5) The system automatically moves the cases back to BT 50 or BT 55, after PC verification and the batch status is updated to "RB". Refile the cases, within 2 business days, per the existing CSN.

4.19.2.9.22
(09-28-2021)
**Internal Process Code
8A (Statutory Notice
Research Request)**

- (1) Tax Examiners assign IPC 8A when additional research is requested for a case in the Stat phase.
- (2) The system automatically assigns the case to BT 77.
- (3) This IPC is not part of the verification process.

4.19.2.9.23
(08-07-2018)
**Internal Process Code
8D (Miscellaneous
Referrals)**

- (1) Tax Examiners assign IPC 8D to Stat cases that require technical assistance for processing or when a taxpayer self-identifies as being impacted by a disaster.
- (2) When the batch has been disassembled:
 1. Verify the volume.
 2. Build all cases with IPC 8D into BT 73.

Note: Separate cases which require technical assistance from self-identified disaster cases. When building BT 73, do not mix these cases in the same batch. To differentiate self-identified disaster cases, tax examiners will notate the folder/Form 4251, or provide a copy of the case note, if the taxpayer self-identified during a telephone call.

4.19.2.9.24
(09-01-2014)
**Internal Process Code
8E (Statutory Notice
Technical/Managerial
Referral)**

- (1) The AUR system assigns IPC 8E when a case is transferred to a Tax Examiner or manager during the Stat phase.
- (2) When the Transfer menu option is selected, the system automatically updates the case to IPC 8E and moves the case to BT 75.
- (3) This IPC is not part of the verification process.

4.19.2.9.25
(09-01-2014)
**Internal Process Code
8F (Statutory Notice
Fraud Referral)**

- (1) Tax Examiners assign IPC 8F to Stat cases identified as meeting potential fraud criteria. These cases are reviewed by the Examination Function.
- (2) The system automatically moves these cases to BT 94 during the systemic disassembly process.
- (3) When the batch has been disassembled:
 1. Keep cases in strict sequence order.
 2. Verify the volume.
 3. Use the Suspense Summary Report to identify and label the CSN range.
 4. Place in the designated area.

4.19.2.9.26
(09-01-2014)
**Internal Process Code
8L (Statutory Notice No
Deficiency Change)**

- (1) Tax Examiners assign IPC 8L when it has been determined these Stat cases require additional contact with the taxpayer. The Tax Examiner generates a letter to the taxpayer.
- (2) The system automatically assigns these cases back to the same BT 70 after PC verification and the batch status is updated to "RB".

Note: During systemic disassembly, IPC 8L is converted to PC 97 and updates the TC 922 on Master File.

- (3) When the batch has been disassembled:
 1. Verify the volume.
 2. Refile the cases, within 2 business days, per the existing CSN.

Note: These cases do not receive a new CSN.

4.19.2.9.27
(09-01-2014)
**Internal Process Code
8M (Statutory Notice
Change to Deficiency)**

- (1) Tax Examiners assign IPC 8M when additional taxpayer contact is necessary because the taxpayer's Stat response has resulted in a decrease to the tax on the original Stat.
- (2) The Tax Examiner generates the letter in addition to assigning IPC 8M to the case. These cases are returned to BT 70 after PC verification and the batch status is updated to "RB". Refile the cases, within 2 business days, per the existing CSN.

Note: During systemic batch disassembly, IPC 8M is converted to PC 97 and updates the TC 922 on Master File.

- (3) If the Tax Examiner inputs an assessment, the system creates either an automatic assessment or manual assessment record. See IRM 4.19.2.3.3, Assessments, for additional information.

4.19.2.9.28
(09-01-2014)
**Internal Process Code
8P (Statutory Notice
TAS/AO/Congressional
Inquiry)**

- (1) The AUR system assigns IPC 8P when a Stat case requires special handling due to Area Office/Congressional contact, or because they meet Taxpayer Advocate Service criteria.
- (2) As the system updates to IPC 8P, the cases are automatically moved to BT 75.
- (3) This IPC is not part of the verification process.

4.19.2.9.29
(09-01-2014)
**Internal Process Code
8S (Stat Phone
Call/Manual Letter)**

- (1) Tax Examiners assign IPC 8S when it has been determined a Stat case requires additional taxpayer contact, he/she can contact the taxpayer by telephone or by sending a letter.
- (2) The system automatically assigns these cases back to the same BT 70 after PC verification and the batch status is updated to "RB".

Note: During systemic disassembly, IPC 8S is converted to PC 97 and updates the TC 922 on Master File.

- (3) When the batch has been disassembled:
 1. Verify the volume.
 2. Refile the cases, within 2 business days, per the existing CSN.

Note: These cases do not receive a new CSN.

4.19.2.9.30
(09-01-2014)
**Internal Process Code
8T (Statutory Notice
Taxpayer Telephone
Contact)**

- (1) The AUR system assigns IPC 8T when a Stat case requires special handling due to a telephone inquiry by the taxpayer.
- (2) As the system updates cases to IPC 8T, the cases are automatically moved to BT 75.
- (3) This IPC is not part of the verification process.

4.19.2.9.31
(09-01-2014)
**Internal Process Code
9B (IDT Recon -
Suspense)**

- (1) Tax Examiners assign IPC 9B when it has been determined the case is IDT RECON.

- (2) As the system updates to IPC 9B, the cases are automatically moved to BT 82.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.32
(09-01-2014)
Internal Process Code 9E (Research/Referral within AUR - Suspense)

 - (1) The AUR system assigns IPC 9E when it has been determined additional research is required to resolve a RECON case or a case is transferred to a Tax Examiner or manager during the RECON phase.
 - (2) As the system updates to IPC 9E, the cases are automatically moved to BT 82.
 - (3) This IPC is not part of the verification process.
- 4.19.2.9.33
(10-16-2019)
Internal Process Code 9F (Reconsideration Full Abatement)

 - (1) Tax Examiners assign IPC 9F when it has been determined the full amount of the original AUR assessment should be abated for a RECON case in BT 81.
 - (2) As the system updates to IPC 9F, the cases are automatically moved to the RECON segment of BT 96, 96002.
 - (3) When these cases are released;
 - 1. Verify the volume.
 - 2. Assemble the return(s) and any correspondence and place in a designated area for PAS sampling.
 - 3. After PAS sample has been pulled, take the appropriate routing actions.
- 4.19.2.9.34
(09-01-2014)
Internal Process Code 9I (Reconsideration Information Needed)

 - (1) Tax Examiners assign IPC 9I when it has been determined the RECON case in BT 81 is a request for general information only and not a request to change the AUR assessment, the Tax Examiner sends the information.
 - (2) As the system updates to IPC 9I, the cases are automatically moved to the RECON segment of BT 96, 96002.
 - (3) When these cases are released, take appropriate routing actions.
- 4.19.2.9.35
(09-01-2014)
Internal Process Code 9L (Reconsideration Payer Letter)

 - (1) Tax Examiners assign IPC 9L when it has been determined a Payer Letter should be sent to resolve a RECON case in BT 81.
 - (2) As the system updates to IPC 9L, the cases are automatically moved to BT 82.
- 4.19.2.9.36
(10-16-2019)
Internal Process Code 9N (Reconsideration No Change)

 - (1) Tax Examiners assign IPC 9N when it has been determined there is not sufficient information to make a change to the AUR assessment for RECON case in BT 81, the Tax Examiner takes the appropriate actions.
 - (2) As the system updates to IPC 9N, the cases are automatically moved to the RECON segment of BT 96, 96002.
 - (3) When these cases are released;
 - 1. Verify the volume.
 - 2. Assemble the return(s) and any correspondence and place in a designated area for PAS sampling.

3. After PAS sample has been pulled, take the appropriate routing actions.

4.19.2.9.37
(09-22-2020)

**Internal Process Code
9P (Reconsideration
Partial Abatement)**

- (1) Tax Examiners assign IPC 9P when it has been determined the RECON case in BT 81 should be resolved with a partial abatement of the AUR assessment, the Tax Examiner takes the appropriate actions.
- (2) As the system updates to IPC 9P, the cases are automatically moved to the RECON segment of BT 96, 96002.
- (3) When these cases are released;
 1. Verify the volume.
 2. Assemble the return(s) and any correspondence and place in a designated area for PAS sampling.
 3. After PAS sample has been pulled, take the appropriate routing actions.

4.19.2.9.38
(09-01-2014)

**Internal Process Code
9R (Reconsideration
Referred - Non-AUR)**

- (1) Tax Examiners assign IPC 9R when it has been determined the RECON case in BT 81 is not an AUR issue.
- (2) As the system updates to IPC 9R, the cases are automatically moved to the RECON segment of BT 96, 96002.
- (3) When these cases are released, take appropriate routing actions.

4.19.2.9.39
(10-03-2019)

**Internal Process Code
CR (Recomputed Notice
after a CP 2501)**

- (1) Tax Examiners assign IPC CR when it has been determined that a CP 2000 Recomputed Notice is necessary after a CP 2501 and the case can be closed as Partially Agreed.
- (2) After PC verification and the batch status has been updated to "RB" build cases assigned an IPC CR into BT 67. For additional information on BT 67, see IRM 4.19.2.6.36, BT 67 - Partial Agreed.

4.19.2.9.40
(10-03-2019)

**Internal Process Code
DR (Recomputed Notice
after Stat Default Date)**

- (1) Tax Examiners assign IPC DR when it has been determined that a Stat case requires both a Recomputed Notice and the case can be closed as a default.
- (2) After PC verification and the batch status has been updated to "RB" build cases with IPC DR to BT 87. For additional information on BT 87, see IRM 4.19.2.6.51, BT 87 - Partial Agreed Statutory Notice.

4.19.2.9.41
(09-29-2022)

**Internal Process Code
LC (Lost Case)**

- (1) Tax Examiners or clerks assign IPC LC if at any time during processing a case cannot be located.

Caution: Ensure that case is not a Virtual case before input of IPC LC.

- (2) As the system updates to IPC LC, the cases are automatically moved to BT 98.
- (3) **Recommendation** - When **associating disagreed responses**, if a thorough search fails to locate the case, notate **LC** on the case folder/Form 4251 /Campus cover sheet and leave the response in the disagreed response batch for the Tax Examiner to determine whether or not processing can continue.

- (4) **Recommendation** - When **associating agreed responses** to BT 51 or 71, if a thorough search fails to locate the case, notate **LC** on the Campus cover sheet and leave the response in the agreed response batch to continue processing.
- (5) **Recommendation** - When **building purge batches** and after a thorough search fails to locate missing cases, add the SSNs to the purge batch to continue processing.
- (6) If the SSN is currently assigned to other than a suspense batch, update the case using IPC RF to move the SSN back to the previous suspense batch before assigning it to the Lost Case Suspense Batch Type.
- (7) The Lost Case Batch accepts assignment from any batch type.
- (8) If there is an attempt to update or assign a case that is currently assigned to the BT 98 to another batch, the system displays a message indicating the case is assigned to the Lost Case Batch.

Note: For instructions on how to resolve IPC LC, see IRM 4.19.2.6.64, BT 98 - Lost Case Suspense.

- (9) SSNs assigned to BT 98 are monitored using the Lost Case Report. This report can be used as a research tool to locate the case. For additional information about the report, see IRM 4.19.2.10.15, Lost Case Report (Batch Type 98).
- (10) This IPC is not part of the verification process.

4.19.2.9.42
(09-01-2012)
**Internal Process Code
MC (Manual Case)**

- (1) Tax examining unit managers assign IPC MC when cases are identified as requiring manual processing. To do this, the cases must be closed on the AUR System. The technical manager reviews these cases when the Tax Examiner determines the case must be worked manually.

Note: Based on the IPC assignment, the system generates case contents which are printed and assembled with the case for routing to the designated unit.

- (2) Before verification of the batch, transfer to the AUR Coordinator for review. If the IPC MC was input by the AUR Coordinator, continue processing.
- (3) After disassembly of the batch,
 1. Print case contents.
 2. Assemble return(s) and any correspondence.
 3. Send the case(s) to the unit designated to process this type of case.

4.19.2.9.43
(08-07-2018)
**Internal Process Code
MI (Manual Interest)**

- (1) Tax Examiners assign IPC MI for cases that are systemically identified as needing a manual interest calculation. If the system identifies a manual interest case, it does not allow the Tax Examiner to enter a PC 55, 57, 59, or 95 to generate a CP 2000 or a Recomputed CP 2000.

Note: IPC MI should not be input on screening cases. If IPC MI is entered on a screening case, transfer the case back to the Tax Examiner prior to the batch being updated to batch status "RB".

- (2) When the batch has been disassembled:

1. Verify the volume.
2. Build these cases to BT 61.

Exception: Cases with an IPC MI that are released through Unit Suspense do not need to be built to unit release batch. These cases can be built directly to a BT 61.

4.19.2.9.44
(08-15-2017)
**Internal Process Code
RF (Refile Case)**

- (1) IPC RF is assigned when it has been determined the cases should be returned to the prior AUR suspense batch. These are cases that were previously in an AUR suspense batch (except for Lost Case and all Units Suspense Batch Types).

Note: Clerks can assign IPC RF.

- (2) The cases are moved back to the prior AUR suspense batch during system disassembly.
- (3) After the batch status has been updated to "RB", refile the cases, within 2 business days, per the existing CSN. These cases do not receive a new CSN.

Caution: The terms refile, refiling and IPC "RF" refer to AUR suspense files. **DO NOT SEND THESE CASES TO the CAMPUS FILES OPERATION (DOCUMENT RETENTION).**

4.19.2.9.45
(09-01-2014)
**Internal Process Code
RN (Recomputed Notice)**

- (1) Tax Examiners assign IPC RN when it has been determined that a CP 2000 Recomputed Notice is necessary and the case can be closed as Partially Agreed.
- (2) After PC verification and the batch status has been updated to "RB" build cases assigned an IPC RN into BT 67. For additional information on BT 67, see IRM 4.19.2.6.36, BT 67 - Partial Agreed.

4.19.2.9.46
(09-29-2022)
**Internal Process Code SI
(Stolen Identity)**

- (1) Tax Examiners assign IPC SI when the case is being referred to the Identity Theft Victims Assistance (IDTVA) and is being suspended until IDTVA makes a determination.
- (2) The system automatically moves cases with IPC SI into BT 89003 when the Tax Examiner commits the IPC.
- (3) This IPC is not part of the verification process.

4.19.2.9.47
(08-07-2018)
**Internal Process Code
S3 (Statutory Notice -
MFJ - Only One
Taxpayer Signature on
Consent)**

- (1) Tax Examiners assign IPC S3 when on a jointly filed return only one taxpayer signed consent. The Tax Examiner generates a letter to the taxpayers to request the non-responding spouse's signature.
- (2) The system automatically moves these cases to BT 89004 after PC verification and the batch status is updated to "RB" The system also creates MFT 31 accounts for both taxpayers, when appropriate.

Note: During system disassembly, IPC S3 is converted to PC 97 to update the TC 922 on Master File.

- (3) When the batch has been disassembled hand-walk these cases to the designated Tax Examiner or team.
- 4.19.2.9.48
(08-07-2018)
Internal Process Code S6 (CP 2000 - MFJ - Only One Taxpayer Signature on the Consent)
- (1) Tax Examiners assign IPC S6 when on a jointly filed return only one taxpayer signed consent. The Tax Examiner generates a letter to the taxpayers to request the non-responding spouse's signature.
- (2) The system automatically moves these cases to BT 89005 after PC verification and the batch status is updated to "RB".
- Note:** During system disassembly, IPC S6 is converted to PC 97 to update the TC 922 on Master File.
- (3) When the batch has been disassembled hand-walk these cases to the designated Tax Examiner or team.
- 4.19.2.9.49
(08-07-2018)
Internal Process Code S8 (Statutory Notice - MFJ - Only One Spouse Files Petition)
- (1) Tax Examiners assign IPC S8 when on a jointly filed return only one taxpayer filed a petition with the U.S. Tax Court.
- (2) The system automatically moves these cases to BT 89006 after PC verification and the batch status is updated to "RB".
- Note:** During system disassembly, IPC S8 is converted to PC 97 to update the TC 922 on Master File.
- (3) When the batch has been disassembled hand-walk these cases to the designated Tax Examiner or team.
- 4.19.2.9.50
(09-01-2014)
Internal Process Code SR (Statutory Recomputed Notice)
- (1) Tax Examiners assign IPC SR when it has been determined that a Stat case requires both a Recomputed Notice and the case can be closed as Partially Agreed.
- (2) After PC verification and the batch status has been updated to "RB" build cases with IPC SR to BT 87. For additional information on BT 87, see IRM 4.19.2.6.51, BT 87 - Partial Agreed Statutory Notice.
- 4.19.2.9.51
(09-01-2014)
Internal Process Code WP (Wrong Pulls)
- (1) Tax Examiners assign IPC WP (Wrong Pull) on the system and write "WP" on the Form 4251. This IPC is assigned to cases when the FRC pulled the wrong DLN.
- (2) Take the following action for cases with IPC WP:
1. Leave the Form 4251 attached to the return.
 2. Indicate "Wrong Pull" in the upper right corner of the Form 4251.
 3. Send return(s) to the appropriate FRC by routing to the Files Operation. The system moves these cases to BT 30.
- 4.19.2.10
(09-01-2015)
Reports
- (1) The reports in the AUR System serve two distinct purposes. The first is to provide listings to aid in the flow of work through the units. The second is to provide Managers and the AUR Coordinator with information used in the coordination and monitoring of inventory.

4.19.2.10.1
(09-22-2020)

**General Report/Listing
Information**

- (2) Unless otherwise specified the following reports can be viewed and printed by all of the clerical function.
- (1) The report data on the AUR system is classified as being either system or user generated. There are two major groupings, Reports and Listings.
 - (2) The first grouping is Reports and are defined as follows:
 - Reports contain data elements that provide information allowing management to monitor the total AUR inventory.
 - Reports are usually generated by the system and display all data that reflects the whole system rather than the individual batch information provided by the listings.
 - Reports give the user a picture of the system's information for a specific time frame, rather than the data for a cumulative period.
 - (3) The second grouping is designated as Listings and can be defined as follows:
 - Listings are used as transmittal sheets for specific batches of work. Listings break the batch information down by PCs, CSNs and/or SSNs.
 - Listings **DO NOT** give a comprehensive picture of the inventory and usually are not generated by the system.
- Note:** A few of the listings are system generated and provide information, which is needed to process cases that require special handling.
- (4) The reports/listings are accessible for viewing or printing. The selected report/listing opens in a Microsoft Edge window or Business Object Enterprise (BOE) window.
 - (5) To view a report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu. When the Reports menu displays, each type of report or listing available is shown as an option.
 4. Select the report or listing to view/print.
 5. Select Open, the report opens in a Microsoft Edge window or Business Object Enterprise (BOE) window.
 - (6) If the report opens in a Microsoft Edge window, you can print the report/listing by taking the following actions:
 1. Select File from the menu.
 2. Select Print from the drop-down menu.
 3. To exit the report, select **File** then **Close** from the menu options at the top of the report or use the "X" in the top right hand corner of the report.
- Note:** If a print of the entire report is not needed, only print the portion of the report needed. See IRM 4.19.7.3.1, SnagIt, for additional information.
- (7) If the report opens in a BOE window, you can print the report/listing by taking the following actions:
 1. Click on the print icon. The report/listing exports to PDF for printing. A message displays at the bottom of the screen asking the user if they want to open or save the file.

2. Click on Open. The report/listing opens in PDF.
3. Select File from the menu or click on the printer icon.
4. If the File option is selected, select Print from the drop-down menu.
5. To exit the report, select **File** then **Close** from the menu options at the top of the report or use the "X" in the top right hand corner of the report.

Note: If a print of the entire report is not needed, press the **<print scrn>** (print screen) key to only print the portion of the report shown on the screen. See IRM 4.19.7.3.1, SnagIt, for additional information.

- (8) To navigate through a report on the screen, use the mouse or the following keys on the keyboard:
 - End - Takes you to the last page of the report
 - Down Arrow - Moves the cursor down one line
 - Page Down (**<pg dn>**) - Takes you to the next page of the report
 - Home - Takes you to the first page of the report
 - Up Arrow - Moves the cursor up one line
 - Page Up (**<pg up>**) - Takes you to the previous page of the report
- (9) Reports that are system generated are created weekly during the normal batch processing runs.

Caution: All report or listing data is maintained by the system until the next time the report/listing is generated. User generated information is kept for various time frames, depending on the report or listing that is selected. Each of the individual report/listing descriptions that follow provide specific information regarding these systemic constraints. If a paper record is required or desired for **any data**, it should be printed **as soon as it is available** and the paper record maintained.

4.19.2.10.2
(10-03-2019)
Address Update Report

- (1) The Address Update Report provides a listing of cases with a new address since the case was batched into BT 59. When BT 59 is updated to "RB" status, the system searches for receipt of a new address and identifies those cases.
- (2) The report must be printed before the system allows the batch to be updated to "RB" status.
- (3) To access this report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **address uPdate** from the pull-right menu.
 6. Enter the five digit batch number.
 7. Enter "S" for SSN or "E" for sequence number. The Address Update Report opens in a BOE Window.
- (4) This report can also be accessed by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Status/location** from the drop-down menu.
 5. Select **Status/location** from the pull-right menu.

6. Select **Reports**.
7. Select **Address update** from the drop-down menu.
8. Enter the five digit batch number.

(5) The report consists of three columns of:

- Sequence Number
- SSN

Note: A Virtual Indicator (V) appears to the right of the SSN if it is a virtual case.

- Old CSN

(6) Use this report to pull the cases with updated addresses and build them to BT 38.

Note: If the system prompts "IPC 6L" is on the case, build these into BT 84.

4.19.2.10.3 (09-29-2022)

Aged Response Batch Summary

(1) The Aged Response Batch Summary Report displays a summary of batches containing cases with responses that are older than the age set by the AUR Coordinator in the parameter table.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cCoordinator** from the drop-down menu.
5. Select **Weekly reports** from the pull-right menu.
6. Select **agd rsp Bat sum** from the pull-right menu.

(3) The primary sort is batch status. The Batch Status Types are broken down by:

- Batches Being Built (Unassociated)
- Associated Batches
- Assigned to Unit
- Review Sample
- Batch Finished
- Unit Suspense Batches

(4) The following information displays for each batch status:

- Response Type
- Oldest IRS Received Date
- Age
- Batch Status DT
- Batch Status Age
- Batch Number
- Volume/Aged Cases
- Batch Status
- Batch Location

(5) The Batch Number Types are broken down by:

- CP 2501
- CP 2000

- Stat Notice
- Unit Suspense

(6) The Aged Response Batch Summary Report also provides a summary page. This page displays the summary of responses by Batch Status Type, that are older than the age set by the AUR Coordinator in the parameter table. The summary page displays the following:

- Batches Being Built
- Associated Batches
- Assigned To Unit
- Review Sample
- Batch Finished
- Unit Suspense Batches

Note: The summary page also provides the total volume of all batches meeting the report criteria.

- (7) Counts for Agreed Responses come from data of BT 51 and 71. All other batch types (in this instance) are to be considered disagreed.
- (8) This Report is system generated weekly and may be viewed and/or printed.

4.19.2.10.4
(09-29-2022)
**Aged Screening
Research Pull Listing**

- (1) The Aged Screening Research Pull listing displays information on cases assigned to BT 34 that are more than 30 days old.
- (2) To access this listing:
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cOordinator** from the drop-down menu.
 5. Select **Weekly reports** from the pull-right menu.
 6. Select **aGed scrn rsrch** from the pull-right menu.
- (3) This listing provides the following information:
- Case Location
 - Assigned Date
 - Virtual Indicator (V)
 - SSN
 - Process Code
 - Freeze Code
 - Age Over 30 Days
- (4) Clerical uses this listing to pull the aged cases as the system automatically closes these cases with a PC 29, if the case had not been built into another batch within 60 days.
- (5) The listing is generated weekly and can be viewed or printed by the AUR Coordinator and Managers.

4.19.2.10.5
(09-29-2022)
**MFT 31 Suspense
Inventory Report**

- (1) This report displays cases in BTs 89004, 89005 and 89006.

- (2) This report is used to monitor the inventory of jointly filed return cases where only one taxpayer signed consent to the tax increase or only one taxpayer filed a petition with U.S. Tax Court, and is displayed by SEID number.
- (3) The report displays the following:
 - SSN
 - SEID
 - Process Code
 - Age From Assign Date
 - Age From IRS Rec'd date
 - Age From Letter Date
 - Age From Last CP Notice
 - Age From Last Stat Notice
- (4) To access the MFT 31 Suspense Inventory Report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **Specialized** from the drop-down menu.
 5. Select **mFT 31 InventoryReport**, The MFT 31 Inventory Report opens in a BOE Window.
 6. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing the report.

4.19.2.10.6
(09-29-2022)

**Auto Assessment
Report**

- (1) The Auto Assessment Report provides a listing of cases in sequence number order, which have been automatically assessed in other than a Fully Agreed Response batch.

Note: The auto assessment report does not generate for BTs 51, 67, 71, 79, and 87.

- (2) To access this report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **auTo assess** from the pull-right menu.
 6. Enter the five digit batch number.
- (3) This report can also be accessed by taking the following actions:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Batch** from the Control menu.
 4. Select **Verify pc** from the drop-down menu.
 5. Select **Reports**.
 6. Select **Auto Assess Rpt** from the drop-down menu.
 7. Enter the five digit batch number.
- (4) The report displays the following data:
 - Process Code
 - Files Sequence Number

- Virtual Indicator (V)
- SSN
- SOURCE DOC (An "N" displays in the NO SOURCE DOC field when there are no attachments for Files to associate.

Note: The SOURCE DOC field may display "N", "R", "Y" or be blank. No clerical action is required.

- (5) The Auto Assessment Report is used to ensure cases are in correct adjustment sequence order for shipment to files.
- (6) This report is generated after the batch is verified and **MUST** be printed prior to updating the batch status to "RB". The report may be printed or viewed by the Clerical Managers, Clerical Leads and the Clerks.

4.19.2.10.7
(10-26-2023)
Auto Purge Pull List

- (1) This listing identifies cases that contain conditions (fallouts) requiring Tax Examiner or Coordinator review and must be printed and worked on a weekly basis.

Note: As the fallout conditions contain cases such as identity theft and ARDI it is important that the cases on the list are worked timely.

- (2) The listing displays the following:

- a. Notice Date
- b. Suspense Sequence Number
- c. Virtual Indicator
- d. SSN
- e. Restricted Case Code (RCC)
- f. Target Batch

Note: If the fallout condition indicates TC 971 ID Theft, build to the appropriate BT 84 for identity theft cases. Provide the AUR Coordinator a listing of any IDT batches.

- g. Fallout Condition

- (3) To access this listing:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **Aging** from the pull-right menu.
6. Select **Auto purge** from the pull-right menu.
7. Select **Auto purge pull list** from the pull-right menu.
8. Enter the suspense batch type/number. The Auto Purge Pull List opens in a BOE Window. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

- (4) Use this list to build these cases to the appropriate batch or transfer to a Tax Examiner or the Coordinator.
- (5) The Restricted Case Code (RCC) is to identify the type of special case ex: "C" for Digital Assets, formally known as Virtual Currency cases, "T" and "H" for Taxpayer Digital Communications (TDC).

- (6) If the fallout condition indicates “No Notice sent - transfer to Coordinator”, transfer the case to the Coordinator.

Caution: If a large number of cases have this condition, it may indicate a problem with a specific mailout date. Contact the Coordinator prior to transferring.

- (7) If the fallout condition is “MFT 31 non agree - contact Coordinator” or “NPS - contact Coordinator”, contact the Coordinator for the proper actions to take on the case.
- (8) This list is generated on demand and can be viewed or printed.

4.19.2.10.7.1
(09-29-2022)

Auto Purge Batch

- (1) This listing identifies cases that remain in the 40, 50, 55, 60, 70, Suspense batches and is sorted by target batches.
- (2) The listing displays the following:
- Target Batch
 - Suspense CSN
 - Virtual Indicator
 - SSN
 - Total Volume to BT
- (3) To access this listing:
- Select the tax year from the AUR Year menu.
 - Select **Control** from the AUR Main menu.
 - Select **Reports** from the Control menu.
 - Select **cLerical** from the drop-down menu.
 - Select **Aging** from the pull-right menu.
 - Select **Auto purge** from the pull-right menu.
 - Select **aUto purge batch** from the pull-right menu.
 - Enter suspense batch type/number. The Auto Purge Batch Listing opens in a BOE Window. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
- (4) This list is generated on demand and can be viewed or printed.

4.19.2.10.7.2
(10-03-2019)

Rb Auto Purge Batches

- (1) This listing identifies BT 38, 49, 59, and 79, that were systemically built and are ready to be updated to “RB” status. This listing also identifies BT 84 that were systemically built and are ready to be updated to “AB” status.
- (2) The listing displays two sections: BATCHES and PRIOR BATCHES NOT IN RB STATUS. The BATCH section displays batch numbers that are currently ready to purge. The PRIOR BATCHES NOT IN RB STATUS section displays the following:
- Batch
 - Status date
- (3) To access this listing:
- Select the tax year from the AUR Year menu.
 - Select **Control** from the AUR Main menu.
 - Select **Reports** from the Control menu.
 - Select **cLerical** from the drop-down menu.

5. Select **Aging** from the pull-right menu.
6. Select **Auto purge** from the pull-right menu.
7. Select **Rb batches** from the pull-right menu. The RB Auto Purge Batches Report opens in a Microsoft Edge window. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(4) This report is generated weekly and can be printed or viewed.

4.19.2.10.8
(09-28-2021)

Batch Inventory Report

(1) Batch Inventory Reports list batches by batch status in batch number order.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **Batch** from the drop-down menu.
5. Select **batch inventor Y** from the pull-right menu.
6. Select *one* of the options from the pull-right menu. See (3) below for a list of options.

(3) This report contains a menu, which allows the User to select nine data options.

- a. **Association Batch** - displays all batches that are in **AB** status.
- b. **Batch type** - displays a specified batch type.
- c. **Complete** - displays all batches.
- d. **CP 2000** - displays all CP 2000 batches.
- e. **CP 2501** - displays all CP 2501 batches.
- f. **Recon** - displays all RECON batches (BT 81).
- g. **Screening** - displays all Screening batches.
- h. **Statutory** - displays all Stat batches.

Note: The COMPLETE option includes *all* of the other categories except for Unit Suspense.

- i. **Unit Suspense** - This report displays total number of cases assigned to unit suspense batches, the oldest IRS received date and age from the IRS received date. Use this report to determine if the site has excess inventory in the unit suspense and to identify pockets of old work.

Note: System built Screening Batches that contain only virtual cases are identified as a **Virtual Batch (V)** on the reports.

Note: Response batches that are built where the original cases were virtual cases are identified with a “Y” in the virtual field on the reports.

Note: In addition to the batch numbers, all options listed above display: their status, days in status, volume, location, and age, if applicable.

(4) Each data option of the report may also be detailed by choosing one or all of the Batch Status Codes or Location Numbers within the selected data option. The Status categories are further broken down by:

- Batch Number
- Days in Status
- Volume
- Location

- Batch/IRS Received Date
- Age from IRS Received Date
- Volume Over 30 Days by Saturday
- AB Status Date
- Age from AB Date

(5) The Batch Inventory Report also provides a summary page. This page displays:

- Batch Status
- Batch Volume
- Case Volume, number of cases assigned to batches
- Oldest IRS Received Date
- Age, number of days from IRS Received Date

(6) The system continuously updates this report. This report is used to monitor the volume of work available.

(7) These reports are generated upon demand and can be viewed or printed.

4.19.2.10.9
(02-10-2023)
Batch Listings

(1) Batch Listings display all of the cases in a designated batch arranged in a selected sequence order. These listings can be generated for any batch in the system.

(2) Batch Listings are used as transmittal documents and as records of batch contents.

(3) When Batch listing is selected, a menu appears which allows the user to select from the three data options.

- Sequence Number-SSN-PC (seq-Num-ssn-pc)
- PC-Sequence Number-SSN (Pc-seq-num-ssn)
- Sequence Number-SSN (Seq-num-ssn)

Note: Sequence Number-SSN Report to be used for Notice Review selection.

(4) To access batch listings:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **Batch** from the drop-down menu.
5. Select **Batch listings** from the pull-right menu.
6. Select *one* of the available options from the pull-right menu.

Note: The User has the option of printing the entire Batch listing or only the Summary page for the Sequence Number - SSN - PC listing and the PC - Sequence Number - SSN listing.

7. Enter the five digit batch number. The selected Batch listing opens in a Microsoft Edge window.
8. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(5) These listings can also be accessed by taking the following actions:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.

3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Select **Reports**.
7. Select **Batch listings** from the drop-down menu.
8. Select *one* of the available options from the pull-right menu. The listing options display in the order stated in (3) above.

Note: The User has the option of printing the entire Batch listing or only the Summary page for the Sequence Number - SSN - PC listing and the PC - Sequence Number - SSN listing.

9. Enter the five digit batch number. The selected Batch listing opens in a Microsoft Edge window.
10. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(6) Batch listings are generated and printed by the user.

4.19.2.10.9.1

(09-01-2009)

PC-Sequence Number-SSN Batch Listing

- (1) This listing is selected from the Batch listing menu and is used to identify cases in a specific batch.
- (2) To access this listing, see IRM 4.19.2.10.9, Batch Listings.
- (3) The PC-Sequence Number-SSN listing is user generated by batch number and displays the following, as part of the header information:
 - Batch Number
 - Batch Status
 - Batch Date
 - Location
- (4) The primary sort of this listing is by PC. The following information is shown, in two columns, for each PC in the batch:
 - Sequence Number. This number depends on the type of batch requested by the user

Note: If a letter batch type is input, the sequence number consists of the two digit work unit number and the two digit position within the work unit. If a suspense batch is input, the sequence number consists of a four-digit sequence number or RLS (Release).
 - SSN

Note: A Virtual Indicator (V) appears to the left of the SSN if it is a virtual case.
 - IRS Received Date/Suspense Date

Note: The IRS received date is displayed for response batches. The Suspense date is displayed for suspense batches.
- (5) The last page of this listing is a summary page. This page may be printed by itself to be used as a batch transmittal. The summary page contains the following:
 - Process Code(s)
 - Volume for each PC

- IRS received date for response batches or the Suspense date for suspense batches for each PC
- Volume of cases for the IRS received date or the Suspense date
- Total volumes for PCs and the dates

4.19.2.10.9.2
(10-03-2019)

**Sequence
Number-SSN-PC Batch
Listing**

- (1) This listing is selected from the Batch listing menu and is used to identify cases in a specific batch.
- (2) To access this report, see IRM 4.19.2.10.9, Batch Listings.
- (3) The Sequence Number-SSN-PC listing is user generated by batch number and displays the following, as part of the header information:
 - Batch Number
 - Batch Status
 - Batch Date
 - Location
- (4) The primary sort of this listing is by sequence number. This listing displays the following data in two columns:
 - Sequence number: This number depends on the type of batch requested by the user.

Note: If a response batch type is input, the sequence number consists of the two digit work unit number and the two digit position within the work unit. However, if a suspense batch is input, the sequence number consists of the four-digit sequence number or RLS (Release).
 - SSN

Note: A Virtual Indicator (V) appears to the left of the SSN if it is a virtual case.
 - Process Code
 - PC Date
 - Received Date
- (5) The last page of this listing is a summary page. The summary page only may be printed to use as a batch transmittal. The summary page contains the following data:
 - Process Code
 - Volume for each PC

4.19.2.10.9.3
(02-10-2023)

**Sequence Number-SSN
Batch Listing**

- (1) This listing is selected from the Batch listing menu and is used to identify cases in a specific batch.
- (2) To access this report, see IRM 4.19.2.10.9, Batch Listings.
- (3) The Sequence Number-SSN listing is user generated by batch number and displays the following, as part of the header information:
 - Batch Number
 - Batch Status
 - Batch Date
 - Location

- Received Date

(4) This listing displays the following data:

- Sequence number: This number depends on the type of batch requested by the user.

Note: If a response batch type is input, the sequence number consists of the two digit work unit number and the two digit position within the work unit. However, if a suspense batch is input, the sequence number consists of the four-digit sequence number or RLS (Release).

- SSN

Note: A Virtual Indicator (V) appears to the left of the SSN if it is a virtual case and an Auto Notice Virtual Indicator (AV) appears to the left of the SSN if it is an auto notice virtual case.

- Total Volume of cases in the batch

4.19.2.10.10
(09-29-2022)
Cases In Error Report

(1) The Cases in Error Report provides a listing of cases with error conditions such as new transactions, missing process codes, special paragraphs. The system identifies error conditions when technical updates batch status to "BF", during clerical PC verification, and when the batch status is updated to "RB".

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **Cases in error** from the drop-down menu.
5. Enter the five digit batch number. The Cases in Error Report opens in a BOE Window .
6. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) This report can also be accessed by taking the following actions:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Select **Reports**.
7. Select **Cases in error** from the drop-down menu.
8. Enter the five digit batch number. The Cases in Error Report opens in a BOE Window.
9. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(4) The report is used to identify cases with error conditions and to resolve those error conditions. The left side of the report shows the following case data:

- SSN

Note: A Virtual Indicator (V) appears to the left of the SSN if it is a virtual case.

- Process Code
- PC SEID
- Sequence number within the batch
- Owner SEID

- (5) The right side of the report lists the following error conditions which are marked as identified by the system:

NO PC (No process code)
DEF ECT
NEW TRN (New Transaction)
PC NOT VER (PC not verified)
PYR AGT (Payer agent)
REQUEST
OVER \$100K
SPC PAR (Special paragraph)
LTR PAR (Letter paragraph)
ACT REQ (Action required)
DIS ZIP (Disaster Zip Code)
STAT IMM (Statute Imminent)
PEN WAIV (Penalty Waived)
STOL ID (Stolen ID)

- (6) This report is generated on demand by batch number and can be viewed or printed.

4.19.2.10.11
(10-03-2019)

Check Notice/Letter Date Listing

- (1) The Check Notice/Letter Date listing provides a listing of cases the system has identified as missing or not purged after no response cases have been batched into BT 49, BT 59, or BT 79.

- (2) To access this listing:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **check dt List** from the pull-right menu.
6. Enter the appropriate two digit Batch Type.
7. Enter Notice Date. The Check Notice/Letter Date Listing opens in a Microsoft Edge window.
8. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

- (3) This listing is generated by batch type and notice date. The report also provides the total number of cases. The listing displays the following data:

- CSN
- SSN
- Virtual Indicator (V)

(4) Use the Check Notice/Letter Date listing to:

1. Locate the missing cases.
2. Build the missing cases to the appropriate no response batch if the missing cases are not located.
3. Verify any cases remaining in suspense batches.

(5) This listing is generated on demand and can be viewed or printed.

4.19.2.10.12
(10-03-2019)

Closed Missing Data Case Report

(1) This report displays information on cases in BT 32. The missing data has not been received within 45 days and the system has closed the cases.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **closed researchH** from the pull-right menu.
6. Select **Missing data** from the pull-right menu. The Closed Missing Data Case Report opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The Closed Missing Data Case Report displays SSNs followed by the Virtual Indicator (V) if applicable, in four columns. Cases are filed in the Missing Data Suspense area in SSN order.

(4) The report is used to pull the cases from the suspense file and prepare and send the cases to the appropriate FRC.

(5) This report is system generated weekly and can be viewed or printed.

4.19.2.10.13
(10-03-2019)

Completed Case Report

(1) The Completed Case Report displays information on cases in BT 32 when the missing data has been received.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **Aging** from the pull-right menu.
6. Select **Complete case** from the pull-right menu. The Completed Case Report opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The Completed Case Report displays the SSNs followed by the Virtual Indicator (V) if applicable, in four columns. Cases are filed in the Missing Data Suspense in SSN order.

- (4) The report is used to pull the cases from the suspense file and build to BT 31.
- (5) This report is system generated weekly and can be viewed or printed.

4.19.2.10.14
(10-03-2019)

Disassembled/Age Batch Report

- (1) This report displays aged cases in batches that have been through the disassembly process (DC status). Cases from batches in "DC" status display on the next week's report.

Example: Cases in disassembled batches with IPC MI needing to be built to BT 61 and cases with IPC RN needing to be built to BT 67.

- (2) To access this report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **Aging** from the pull-right menu.
 6. Select **Disassem batch** from the pull-right menu. The Disassembled Age Batch Report opens in a BOE Window.
 7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
- (3) The Disassembled/Age Batch Report has four columns that display the following:
 - SSN

Note: A Virtual Indicator (V) appears to the left of the SSN if it is a virtual case.
 - Process Code
 - Batch
 - Status Date
- (4) This report is used to monitor batches that have been disassembled and SSNs (cases) that have not been built to the appropriate batch.
- (5) If the user is unable to locate the case to build either:
 - Continue processing without the physical case file or
 - Assign the SSN to BT 98 and closely monitor for subsequent actions

Note: The above instructions do not apply to Virtual cases.

- (6) The Disassembled/Age Batch Report is updated continuously and is generated upon demand. It may be viewed or printed.

4.19.2.10.15
(09-29-2022)

Lost Case Report

- (1) The information displayed on this report represents all cases currently assigned an IPC LC.
- (2) The report data is sorted by either Batch Assignment Date, CSN or SSN order.
- (3) To access the Lost Case Report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.

3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Then select **IOst case** from the pull-right menu.
6. Select *one* of the available options from the pull-right menu. The listing options display in the order stated in (2) above. The selected Lost Case Report opens in a Microsoft Edge window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(4) The following information is displayed:

- SSN
- Previous Process Code
- Process Code Date
- Old Batch Number
- Old Batch Location
- Old CSN
- Date Assign to batch
- Notice Type
- Notice Date
- Received Date
- Total Volume

(5) This report is used to monitor volumes and as a research document for locating missing cases.

(6) The Lost Case Report is updated continuously and is generated upon demand. It may be viewed or printed.

4.19.2.10.16
(09-29-2022)
**Miscellaneous Letter
Listing**

(1) This is a listing of cases where a letter was issued to the taxpayer, and another action was taken on the case(s) at the same time. These cases have PCs other than 6L, 6S, or 8L.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **Misc letter** from the pull-right menu.
6. Enter the five digit batch number. The Misc. Letter Listing opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) This report can also be accessed by taking the following actions:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Select **Reports**.
7. Select **Misc ltr list** from the drop-down menu.
8. Enter the five digit batch number. The Misc. Letter Listing opens in a BOE Window.

9. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

- (4) The Miscellaneous Letter listing shows the Batch, Sequence Number, Work Unit, Case Number and SSN in five columns. The listing also displays the total volume of cases.
- (5) Use the listing to pull the manual letters (prepared by the Tax Examiner) from the identified cases. Mail the letters to the taxpayer.
- (6) The listing is generated and printed when a response batch type is updated to "RB" batch status.

4.19.2.10.17
(09-28-2021)

Partially Agreed Aging Report

- (1) This report identifies BTs 67 and 87 that have been in "AB" batch status for one or more processing cycles.
- (2) To access this report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **Aging** from the pull-right menu.
 6. Select **Part agreed** from the pull-right menu. The Partially Agreed Aging Report opens in a BOE Window.
 7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
- (3) The Partially Agreed Aging Report displays the Batch Number and the date the batch status was updated.
- (4) This report is used to determine which BT 67 and BT 87 batches require updating to "RB" batch status.
- (5) This report is generated upon demand and can be viewed or printed.

4.19.2.10.18
(10-03-2019)

Produce Notice/Letter Suspense List

- (1) The listing displays data by Notice Date and Letter Date.
- (2) To access this report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cOordinator** from the drop down menu.
 5. Select **Weekly reports** from the pull-right menu.
 6. Select **Notice letter** from the pull-right menu. The Notice/Letter Suspense Listing opens in a Microsoft Edge window.
 7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.
- (3) The Notice Date section provides data concerning the Suspense Batches for CP 2000, Recom CP 2000, CP 2501, and Stat Notices. The following data is displayed for each of the notice suspense batches:
 - Notice Date (in order)
 - Original Mail volume for each Notice Date

- Current volume for each Notice Date
 - Purge Date for each Notice Date
 - Suspense Batch Number
 - Total Original Mail volume and Total Current volume for each Notice suspense type
- (4) The Letter Date section provides similar information for the Letter Suspense Batches for the CP 2000 and the CP 2501. The following data is displayed for each of the Letter Suspense Batches:
- Letter Date
 - Current volume for each Letter Date
 - Purge Date for each Letter Date
 - Suspense Batch number for each Letter Date
 - Total Current volume for each Letter Suspense type (CP 2000 and CP 2501)
- (5) The summary page of the report lists:
- Each Notice and Letter type and the volume for each
 - Subtotals for CP 2000 and CP 2501 Letters
 - Total volume
- (6) The system generates the report weekly and can be viewed or printed. The report is used to monitor the timely and complete purging of each Notice and Letter Date.

4.19.2.10.19
(09-29-2022)
**RLS Batch Status
Report**

- (1) This report should be run **on a daily basis** as there are virtual cases that are not physically available to build. These cases should be built from the listing.
- (2) The RLS Batch Status Report identifies cases worked and released by the Tax Examiners but have not yet been processed by clerical.
- (3) To access this report:
1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cLerical** from the drop-down menu.
 5. Select **rls Batch** from the pull-right menu. The RLS Batch Status Report opens in a BOE Window.
 6. See IRM 4.19.2.10.1(7), General Report/Listing Information, for information on printing report.
- (4) The information for each row on the report is displayed as follows:
- Batch (two digit batch number - shown only once per page)
 - SSN
 - Virtual Indicator (V)
 - PC
 - PC Date
 - SEID
 - Previous Location
 - Release Case Date
 - CSN (when one is available)
 - RCC (Restricted Case Code)

- (5) Use this report to pull paper cases from the suspense files and build them to the appropriate Unit Release BT 37, 46, 66 or 86. See IRM 4.19.2.5.3.3, Unit Release Batch Building - BT 37, 46, 66 and 86.
- (6) Cases released through Universal Work appear on this report as XX950.
- (7) The report is generated on demand and can be viewed and printed.

4.19.2.10.20
(03-30-2023)
Reject Listing

- (1) The Reject Listing identifies CP Notices with reject conditions and displays them in CSN order.
- (2) To access this report:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.
 3. Select **Reports** from the Control menu.
 4. Select **cOrdinator** from the drop-down menu.
 5. Select **Weekly reports** from the pull-right menu.
 6. Select **Reject listing** from the pull-right menu. The Reject Listing opens in a Microsoft Edge window.

Note: There are two options to choose from; **Current** or **History**.

 7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

- (3) There are six reject conditions for CP Notices:

- 1 - Restricted Interest
- 2 - Military Action
- 4 - Invalid Interest (per SCRS)
- 5 - Not found on TIF
- 6 - Invalid Interest (per AUR)
- 8 - Disaster Case (Type 4)

- (4) Pull the paper cases listed on the Reject listing:

1. Build Reject codes 1, 2, 4, and 6, into BT 61.
2. Build Reject codes 5 and 8 into BT 39.

- (5) The information displayed on the list is as follows:

- CSN
- Virtual Indicator (V)
- SSN
- Reject Code
- Total volume for each Reject Code

- (6) The Listing is generated weekly by the system and can be viewed or printed. The Reject listing for prior weeks is available upon request.

4.19.2.10.21
(09-28-2021)
Reworked Case Listing

- (1) The Reworked Cases Listing displays the cases in BT 95 which have been reworked by the Tax Examiner.
- (2) To access this listing:
 1. Select the tax year from the AUR Year menu.
 2. Select **Control** from the AUR Main menu.

3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **reworkKed case** from the pull-right menu.
6. Enter the five digit batch number. The Reworked Cases listing opens in a Microsoft Edge window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) This report can also be accessed by taking the following actions:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Select **Reports**.
7. Select **Reworked cases** from the drop down menu.
8. Enter the five digit batch number. The Reworked Cases Listing opens in a Microsoft Edge window.
9. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(4) The Reworked Case Listing displays three columns of Sequence Number and SSN, and the Total Volume of cases in the batch.

(5) The listing is used to identify the cases which must go through the Batch Disassembly Process. The paper cases in BT 95 that do not appear on the list are refiled to the appropriate suspense batch after the batch status is updated to "RB".

(6) This listing is generated on demand and can be viewed or printed.

4.19.2.10.22
(09-28-2021)

**Sequence
Number/Notice Date Pull
Listing**

(1) This listing displays all of the cases for a specified batch to identify cases that need to be pulled for that batch.

(2) To access this listing:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **pull listinG** from the pull-right menu.
6. Enter the five digit batch number.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) This listing can also be accessed while in the batch building screen by taking the following actions:

1. Select **Pull list** from the menu.
2. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(4) Use this listing to locate and pull paper cases, and to associate taxpayer correspondence or undeliverable correspondence identified with better address. Pull Listings can also be used to pull and verify cases from suspense batches.

(5) The Pull listing data fields are:

- Notice Date
- Suspense CSN
- Virtual Indicator (V)
- SSN
- Response CSN
- Routing Unit
- Routing SEID
- Total volume

(6) This listing is user generated and is printed on demand.

4.19.2.10.23
(10-03-2019)

Stat Not Generated Report

(1) This report provides a list of cases from the prior weeks' Stat mailout that did not receive a Certified Mail Number, indicating the Stat was not generated and mailed. The AUR system receives this data from CPS within two weeks of the Stat notice date.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **Aging** from the pull-right menu.
6. Select **stat Not gen** from the pull-right menu. The Stat Not Generated Report opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The Stat Not Generated Report displays:

- CSN and virtual indicator
- SSN
- Total number of cases
- SCRS due date

(4) This report is used to identify and transfer cases that did not generate a Stat Notice to the AUR Coordinator or designated SEID.

(5) This report is generated weekly by the system and can be viewed or printed for the prior weeks' Stat Notices.

4.19.2.10.24
(09-28-2021)

Statute Listing

(1) This report provides a list of all open cases within 120 days of the Statute Expiration Date.

(2) To access this listing:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cOordinator** from the drop-down menu.
5. Select **Weekly reports** from the pull-right menu.
6. Select **Statute** from the pull-right menu. The Statute Listing opens in a Microsoft Internet Explorer Window.

7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The Statute Listing displays:

- Statute Date
- CSN
- SSN
- Total number of cases

(4) The report is used to monitor cases to ensure resolution before the Statute expires.

(5) The report is generated weekly and can be viewed or printed.

4.19.2.10.25
(10-03-2019)
Suspense Aged Batch Report

(1) This report indicates which suspense batches have met the appropriate suspense time frames. The system has checked for the required conditions (such as, foreign addresses, new transactions, and new addresses) before updating each case with a code indicating the batch number for the cases next batch assignment.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **Aging** from the pull-right menu.
6. Select **Susp aged batch** from the pull-right menu. The Suspense Aged Batch Report opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The Suspense Aged Batch Report displays the following in three columns:

- Suspense Batch
- Notice Date of the Suspense Batch
- Count

(4) This report is used to monitor suspense batches which have met the appropriate suspense time frames. Suspense batches listed on the report are pulled. Cases are built to the next appropriate batch for processing.

(5) The report is system generated weekly and can be viewed or printed.

4.19.2.10.26
(09-29-2022)
Suspense Summary Report

(1) This report displays information from the Suspense Summary Screen.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Select **Reports**.
7. Select **Suspense smry** from the drop-down menu.

8. Enter the five digit batch number. The Suspense Summary Report opens in a BOE Window.
9. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The displayed information is:

- Suspense Batch Description
- Batch Number
- Projected Notice/Letter Date
- Begin Sequence Number
- End Sequence Number
- Volume
- Disassemble DT

(4) The report is user generated and printed after each batch status is updated to "RB".

(5) Attach the report and/or other identifying information to the batch to aid in placing cases in the appropriate suspense file after the batch has been disassembled.

4.19.2.10.27
(10-03-2019)
**Unavailable Return
Report**

(1) This report displays information on cases in BT 30 and 34 when the research has not been received within 60 days and the system has closed the cases with either PC 28 or 29.

(2) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **closed researchH** from the pull-right menu.
6. Select **Unavail return** from the pull-right menu. The Unavailable Return Report opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The system does **NOT** automatically close Married Filing Separate (filing status 3) cases. These cases display at the end of the Closed Unavailable Return Case Report.

(4) The Closed Unavailable Return Case Report displays SSN and the CSN, shown in two columns.

(5) This report is used to identify paper cases that need to be pulled from the suspense file, prepared and sent to the appropriate FRC by routing to the Files Operation. This report also identifies cases that can be pulled and built into BT 33, see IRM 4.19.2.5.3.1, Screening Batch Building - BT 01-19, 29, 31, and 33.

(6) This report is system generated weekly and can be viewed or printed.

4.19.2.10.28
(10-03-2019)
Undeliverable Report

(1) This report tracks the volume of undeliverable notices and those with better addresses by notice type.

(2) This report displays a Weekly and Cumulative column for the following:

- a. CP 2501 Undelivered Notices - Undelivered Indicator "U"
- b. CP 2501 Undelivered Notices - Undelivered Indicator "T"
- c. CP 2501 Undelivered Notices - Total Undelivered CP 2501
- d. CP 2000 Undelivered Notices - Undelivered Indicator "M"
- e. CP 2000 Undelivered Notices - Undelivered Indicator "U"
- f. CP 2000 Undelivered Notices - Undelivered Indicator "T"
- g. CP 2000 Undelivered Notices - Total Undelivered CP 2000
- h. Stat Undelivered Notices - Undelivered Indicator "M"
- i. Stat Undelivered Notices - Undelivered Indicator "T"
- j. Stat Undelivered Notices - Total Undelivered Stats
- k. Total Undelivered Notices

(3) To access this report:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **cLerical** from the drop-down menu.
5. Select **Undelivered notice** from the pull-right menu.
6. Enter a beginning date and ending date in MM/DD/YYYY format. The Undeliverable Report opens in a BOE Window.
7. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(4) This report is generated on demand and can be viewed or printed.

4.19.2.10.29
(10-03-2019)
**Universal View Case
Action Listing (UVC)**

(1) This listing identifies cases that have been viewed by another site (per phone call) and determined to have some type of action needed on the case. This listing must be accessed for all tax years (including closed years).

(2) To access this listing:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Reports** from the Control menu.
4. Select **uN iversal** from the drop-down menu.
5. Select **uVc action list** from the pull-right menu. The Universal View Case Action Listing opens in a BOE Window.
6. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The report consists of six columns for the following:

- CSN
- Status
- SSN

Note: A Virtual Indicator (V) appears to the left of the SSN if it is a virtual case.

- Contact Date
- Age from Contact Date
- SEID

(4) The telephone contact is considered a taxpayer response and cases on this listing are handled like a response. Use this listing to build to the appropriate priority response batch type or transfer to designated SEID. For response batch building instructions, see IRM 4.19.2.5.3.2, Response Batch Building - BT 41, 44, 51, 52, 53, 58, 71, 72, and 74.

(5) The UVC listing may require special handling.

Note: An SSN does not drop off the UVC Action listing until a Tax Examiner takes the needed action; therefore, SSNs appear on the listing each day until a tax examiner has worked the case.

(6) This report is generated on demand and can be viewed or printed.

4.19.2.10.30
(09-01-2014)

Work Unit Listing

(1) This listing displays data for responses/cases currently assigned to a response batch.

(2) To access this listing:

1. Select the tax year from the AUR Year menu.
2. Select **Control** from the AUR Main menu.
3. Select **Batch** from the Control menu.
4. Select **Status/location** from the drop-down menu.
5. Select **Status/location** from the pull-right menu.
6. Select **Reports**.
7. Select **Work unit listing** from the drop-down menu.
8. Enter the five digit batch number. The Work Unit Listing opens in a BOE Window.
9. See IRM 4.19.2.10.1, General Report/Listing Information, for information on printing report.

(3) The listing displays information for the following:

- Batch Number
- Work unit
- SSN
- Sequence Number

(4) In addition to the above information the listing contains a column for the Tax Examiners to write the PC.

(5) This listing can be used to PC verify batches containing Virtual cases.

Note: This listing can be used in lieu of a Seq-num listing for all batches.

(6) This listing is generated on demand and can be viewed or printed.

Exhibit 4.19.2-1 (08-15-2017)

Glossary

Term	Definition
AGN	Auto-Generated Notice - cases systemically screened and the CP 2000 and CP 2501 Notices issued with no Tax Examiner or clerical handling
AIMS	Audit Information Management System - Examination control system on IDRS.
AO	Area Office
APO/FPO/DPO	Army Post Office/Fleet Post Office/Diplomatic Post Office - used to address correspondence to overseas military and diplomatic personnel.
ARDI	Accounts Receivable Dollar Inventory
ASED	Assessment Statute Expiration Date
AUR	Automated Underreporter - inventory control system used in Under-reporter.
Agreed Case	a response from the taxpayer with signature(s) agreeing to our changes with no taxpayer comments, OR full payment of tax and penalties received before the issuance of a Stat, with no taxpayer comments, OR a completed Form 9465 or Form 433-D with signature(s) and no taxpayer comments.
Assessments (TC 290)	a change to the amount of tax on the taxpayer's account, this transaction code generates a bill or a refund, a new DLN, and/or release a payment or freeze code.
AUR Received Date	a system generated date reflecting when the IRS received Date is input on the case record.
BMF	Business Master File
Batch Number	a five digit number used to describe/define the type of batch and the sequential number of the batch or the physical location of the batch.
Batch Runs	automatic updates to the entire AUR system, currently scheduled for weekends only.
Batch Status Codes	two digit alpha codes that define the status of a batch at any given time during processing.
Batch Type (BT)	the first two digits of a Batch Number that describe the type of work within the batch.
CAF	Centralized Authorization File - houses Power of Attorneys (POA) and other authorized disclosure contacts for taxpayer accounts
CC	Command Code - used to make changes to IDRS accounts
CML	Certified Mail Listing

Exhibit 4.19.2-1 (Cont. 1) (08-15-2017)**Glossary**

Term	Definition
CP 2501	an initial notice sent to the taxpayer requesting an explanation to resolve a discrepancy between items reported by the taxpayer on the tax return and the information provided by third parties regarding those items. If the taxpayer fails to respond or if the response is insufficient, the Service sends a CP 2000 notice proposing an adjustment.
CP 2000	a notice sent to the taxpayer proposing an adjustment to an item of income, deductions, and/or credit that includes an explanation of the adjustment and a tax computation reflecting the adjustment. If the taxpayer fails to respond or if the response is insufficient, the Service sends a Stat.
CP 2057	A notice issued to increase Taxpayer compliance. There is no physical case
CP 3219A	Waiver, included as part of Stat.
CPS	Correspondence Production Services. AUR notices are printed and mailed from one of two CPS sites. CPS-East is in Detroit and prints/mailed for Andover, Atlanta, Brookhaven and Philadelphia. CPS-West is in Ogden and prints/mailed for Austin, Fresno and Ogden.
CSN	Case Sequence Number
Case Analysis	The technical review of computer identified discrepancies compared to the tax return. The Screening phase of the Underreporter Program is referred to as either Screening or Analyzation.
Case Sequence Number (CSN)	a nine digit number which indicates the exact physical location of a case.
Certified Mail Listing	A list, stamped by the post master, of all Stat notices mailed using certified mail.
Classified Waste	Documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes.
DLN	Document Locator Number - the number assigned to all returns and documents input to the IRS computer system.
Disagreed Case	a response from the taxpayer that does not agree to our proposed changes OR has taxpayer comments attached. (Full payment received after issuance of the Stat must be considered disagreed until signature(s) are obtained.)
ECC-MEM	Enterprise Computing Center at Memphis.
ECC-MTB	Enterprise Computing Center at Martinsburg.
EIN	Employer Identification Number - nine digit number formatted xx-xxxxxxx used to identify businesses/payers.

Exhibit 4.19.2-1 (Cont. 2) (08-15-2017)

Glossary

Term	Definition
EUR	Employee Underreporter - IRS (government) employee cases in the Underreporter Program.
Extract	a group of SSNs selected from the inventory of cases identified with possible discrepancies.
FRC	Federal Records Center
FTP	File Transfer Protocol - the method used to move information from AUR to Master File.
Federal Record Center (FRC)	a place where tax returns are stored outside the campuses.
Form 4251	Return Charge-out - the form generated from IDRS tape and sent to Files/FRC to pull the requested returns.
IDRS	Integrated Data Retrieval System
IDTVA	Identity Theft Victims Assistance
IMF	Individual Master File
IND	Indicator
IPC	Internal Process Code
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Return Master File
ISRP	Integrated Submission and Remittance Processing - the automated system that converts all paper documents to electronic form, including payments.
Internal Process Code (IPC)	a two digit numeric/alpha code used for tracking cases on the AUR system (does not upload to IDRS).
IRS Received Date	date the IRS received the taxpayer correspondence or notice in the campus. It can usually be found on the first page of the receipt and is a stamp (round or square) containing the campus name and date the IRS received the correspondence in the campus.
KITA	Killed In Terrorist Action
Location Code	a three digit character code that can be alpha or numeric. It identifies the place where batches and/or cases can be found.
Lost Case (LC)	a case that cannot be located where the system indicates it should be.
Lost Response (LR)	a case is assigned to a response batch, but the response is not physically in the batch or case file. Note: Beginning with TY 2014 IPC LR was set to Reserved.

Exhibit 4.19.2-1 (Cont. 3) (08-15-2017)**Glossary**

Term	Definition
NPS	Non-petitioning Spouse
PC	Process Code
POA	Power of Attorney
Priority Responses	responses which are aged beyond recommended time frames, also referred to as Expedites or Early Received Date Responses.
Process Codes (PC)	two-digit numbers used to identify the action taken on a case. Process Codes reside in AUR and are uploaded to IDRS. When posted to IDRS, they update the TC 922.
PS	Petitioning Spouse
RPM	Return Preparer Misconduct
RPS	Remittance Processing System within ISRP
Recharge	changing the control of a specific return to another area.
Recomputed Notice (Recomp)	notice in which the original CP 2000 figures were changed due to a taxpayer response.
Reconsideration Cases (RECON)	responses received after the case has been closed (assessment or no change) on the AUR system, also referred to as first read, late response or audit RECON cases.
Referral	a case sent to another area for technical determination (for example: Examination, Criminal Investigation).
Refile Case (RF)	IPC used to return a case to a suspense batch before further assignment
Rejects	cases where the CP 2000 rejected from processing and was not generated.
Research	request for additional information (such as, returns, IDRS research, information return files) needed to continue case processing.
Response	all correspondence received from or on behalf of the taxpayer.
Return Preparer Misconduct -	cases where the return preparer either altered taxpayer's direct deposit or address information to misdirect taxpayer refunds or alter tax data (includes but is not limited to: falsified dependents, expenses, deductions, credits, income, refund amount) and misdirect the erroneous portion of refund
Review Sampling	cases to be reviewed by Management or quality reviewers.
SCRS	Service Center Replacement System
SEID	User Standard Employee Identifier (SEID) a combination of alpha/numeric characters which identifies employees.
SNOD	Statutory Notice of Deficiency

Exhibit 4.19.2-1 (Cont. 4) (08-15-2017)

Glossary

Term	Definition
SSN	Social Security Number - nine digit number formatted xxx-xx-xxxx used to identify individual taxpayers.
SST	Social Security Tax
Screening	technical review of computer identified discrepancies compared against the tax return. The Screening phase of the Underreporter Program is also referred to as Case Analysis and Analyzation.
Sequence Order	order in which cases are key entered or scanned into AUR.
Stat Notice	Legal notification sent to taxpayers by Certified mail, which explains the taxpayer's right to file a petition with Tax Court and the IRS's right to change tax without taxpayer consent if no timely petition is filed. An Underreporter Stat Notice consists of a Banner Page (if system generated), the Statutory Notice of Deficiency includes a CP 3219A, Waiver Form 5564 and reprint of the CP 2000 notice.
TC	Transaction Code
TDA	Taxpayer Delinquent Account – a Collection status.
TE	Tax Examiner
TIF	Taxpayer Information File – Individual Master File data from ECC-MTB containing tax account and tax transaction information.
TIN	Taxpayer Identification Number – used to identify taxpayer accounts.
TY	Tax Year
U/R	Underreporter
UVC	Universal View Case - the capability to view all case data by all AUR sites (and some non-AUR functions) regardless of where the case was initiated.
UWC	Universal Work Case - the capability to work (take all actions and assign process codes) by all AUR sites (and some non-AUR functions) regardless of where the case was initiated.
Undeliverable	Correspondence returned from the Post Office that the taxpayer did not receive, or, was rejected or refused.
Virtual Batch	All electronically filed returns (ELF) (TY 2017 and prior) cases are auto batched into Screening BT 01-19 and are identified as a Virtual batch (no physical case). A V displays on the Batch inventory report next to the appropriate batch(s). Note: Response batches may be virtual.
Virtual Case	All electronically filed returns (ELF) (no physical case). On system listings a V displays next to SSN to identify this type of case.

Exhibit 4.19.2-1 (Cont. 5) (08-15-2017)**Glossary**

Term	Definition
Virtual Indicator	A “V” displays on Case History, Listing and Reports to identify that there is no physical case available.

Exhibit 4.19.2-2 (09-22-2020)**Internal Process Codes****Pre-Notice**

Internal Process Code	Definition
0A	Screening Research Request for the tax return
0D	Miscellaneous Referral - Screening
0E	Screening Technical/Manager Referral
0F	Screening Fraud Referral
0P	Screening Taxpayer Advocate - Area Office - Congressional Case/Referral
0T	Screening Telephone

CP 2501

Internal Process Code	Definition
3A	CP 2501 Research Request - Return and/or Transcript
3D	CP 2501 Referral
3E	CP 2501 Technical/Manager Referral
3F	CP 2501 Fraud Referral
3P	CP 2501 Taxpayer Advocate - Area Office - Congressional Case/Referral
3T	CP 2501 Telephone (Request Case)

CP 2000

Internal Process Code	Definition
6A	CP 2000 Research Request - Return and/or Transcript
6D	CP 2000 Referral
6E	CP 2000 Technical/Manager Referral
6F	CP 2000 Fraud Referral
6L	CP 2000 AUR Correspondence Letter
6P	CP 2000 Taxpayer Advocate - Area Office - Congressional Cases/Referrals
6S	CP 2000 Phone Call/Manual Letter (letter not on AUR)

Exhibit 4.19.2-2 (Cont. 1) (09-22-2020)
Internal Process Codes

Internal Process Code	Definition
6T	CP 2000 Telephone (Request Case)
6X	CP 2000 Extension Request
S6	CP 2000 MFJ - Only One Taxpayer Signature on Consent

Stat Notice

Internal Process Code	Definition
8A	Stat Research Request - Return and/or Transcript
8D	Stat Referral
8E	Stat Technical/Manager Referral
8F	Stat Fraud Referral
8L	Stat AUR Correspondex Letter - No Revision to Deficiency
8M	Stat AUR Correspondex Letter - Change to Deficiency
8P	Stat Taxpayer Advocate - Area Office - Congressional Cases/Referrals
8S	Stat Phone Call/Manual Letter (Letter not on AUR)
8T	Stat Telephone (Request Case)
S3	Statutory Notice - MFJ - Only One Taxpayer Signature on Consent
S8	Statutory Notice - MFJ - Only One Spouse Files Petition

Miscellaneous - Open Cases

Internal Process Code	Definition
CR	Recomputation Notice Case
DR	Stat Recomputation Notice (Indicator 0 Only)
LC	Lost Case
MC	Manual Case
MI	Manual Interest
RC	Restore Case

Exhibit 4.19.2-2 (Cont. 2) (09-22-2020)**Internal Process Codes**

Internal Process Code	Definition
RF	Refile Case
RN	Recomputation Notice Case (Indicators 7, 8, or 9 Only)
SR	Stat Recomputation Notice (Indicators 0, 7, 8, or 9 Only)
WP	Wrong Pull

Identity Theft

Internal Process Code	Definition
SI	Stolen Identity
S9	Reserved

Reconsideration - Closed Cases

Internal Process Code	Definition
9B	IDT Recon - Suspense
9E	Research/Referral within AUR - Suspense
9F	RECON Full Abatement of the AUR assessment - closure
9I	RECON Information Request - closure
9L	RECON Payer Letter - suspense
9N	RECON No change to AUR assessment - closure
9P	RECON Partial abatement of the AUR assessment - closure
9R	RECON Referral non-AUR issue - closure

Exhibit 4.19.2-3 (10-03-2019)**Process Codes****U/R Case Selected**

Process Code	Definition
01	
02	Reserved
03	AUR selected case
04	Reserved
06	AUR Employee Cases
08	Reserved
09	Establish IDRS Control Base - CP 2000 Interest Pending

#

Pre-Notice Transfer/Referral/Closure

Process Code	Definition
10	DUP TIN Closure
11	Field Audit
12	Office Audit
13	Campus Examination
14	Fraud
15	Military Action/Disaster Closures
16	Headquarters Identified Program Problems/Closure
17	IDTVA
18	KITA/HSTG/KIA Closures

Pre-Notice Closures

Process Code	Definition
20	Adjustment for withholding/excess SST/RRTA discrepancies only
21	Discrepancy accounted for
22	Balance due/Refund below tolerance
23	
24	Payer Agent

#

Exhibit 4.19.2-3 (Cont. 1) (10-03-2019)

Process Codes

Process Code	Definition
25	
26	Open TC 420 or TC 30X
27	
28	Other Closure
29	Return cannot be secured
31	Auto Notice screen out

#

#

CP 2501 Notice - Transfer/Referral/Closure

Process Code	Definition
30	CP 2501 (establishes IDRS Control Base)
30A	Amended CP 2501
34	CP 2000 not mailed after a CP 2501 (PC 57)
35	Case closed to Field Audit (Acknowledgement letter, CP 2006)
36	Case closed to Office Audit (Acknowledgement letter, CP 2006)
37	Agreed CP 2501
38	Case closed to Campus Exam (Acknowledge letter, CP 2006)
44	Fraud
46	
47	No change (closure letter, CP 2005)
48	HQ Identified Program Problem - (closure letter, CP 2005)
51	
52	No change (no closure letter)
53	Amended return closed case (no closure letter)
54	Notice CP 2501 not mailed

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#

#

Exhibit 4.19.2-3 (Cont. 2) (10-03-2019)
Process Codes

CP 2000 Notice - Transfer/Referral/Closure

Process Code	Definition
55	CP 2000 (establishes IDRS Control Base)
55A	Amended CP 2000
56	Reserved
57	CP 2000 after CP 2501
57A	Amended CP 2000 after CP 2501
58	CP 2000 Notice not mailed
59	Recomputation CP 2000 (updates IDRS Control Base)
59A	Amended Recomputation CP 2000
60	Amend/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)
61	Reserved
63	Case closed to Office Audit (Acknowledgement letter, CP 2006)
64	Case closed to Campus Exam (Acknowledgement letter, CP 2006)
65	edge letter)
66	Disagreed - Appeals Request - to Campus Examination (no acknowledgement letter)
67	Fully Agreed (no closure letter)
68	Adjustment to Prepayment Credits Only closures (no closure letter)
69	Taxpayers Agreed on Different Dates - Account Split
70	No change to original tax liability (closure letter, CP 2005)
71	No change to original tax liability closure (and HQ Identified Program Problem) (closure letter)
72	Fraud
73	letter, CP 2005)
74	Other closure (closure letter, CP 2005)

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Exhibit 4.19.2-3 (Cont. 3) (10-03-2019)
Process Codes

Stat Notice - Transfer/Referral/Closure

Process Code	Definition
39	One Taxpayer Agreed at a Later Date - Account Split
62	Non-petitioning Spouse Agreed
75	Stat Notice - Updates IDRS Control Base
75A	Amended Stat Notice
76	edgement letter)
77	Stat Notice - STN90 (computation change - not generated, input via IDRS CC STN90)
78	Stat Notice Rescinded
79	Stat Notice not mailed
80	Transfer Docketed Case to Appeals (no acknowledgement)
81	Recomp not mailed after Stat Notice (PC 95)
82	Non-petitioning Spouse Default
83	Stat case closed to Office Audit (Acknowledgement letter, CP 2006)
84	Fraud
85	Stat case closed to Campus Exam (Acknowledgement letter, CP 2006)
86	Disagreed Stat Case - Appeals Request
87	Fully Agreed (no closure letter)
88	Adjustment to Prepayment Credits Only closures (no closure letter) and Employee Case Partially Agreed
89	One Taxpayer Agreed - Case Defaulted - Account Split
90	Assessed by default
91	No change to original tax liability (closure letter, CP 2005)
92	No change to original tax liability (no closure letter)
93	

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Exhibit 4.19.2-3 (Cont. 4) (10-03-2019)**Process Codes**

Process Code	Definition
94	Default assessments based on revision(s) to Stat notice
95	Stat Recomputation Notice
96	Other Closure (closes AUR system control for manual monitoring of active Bankruptcy cases or referral of non-bankruptcy cases to another area)

Miscellaneous

Process Code	Definition
97	Response received - Correspondence sent for additional information
98	Bankruptcy Suspense (also applicable for Employee cases)
99	Reserved

Exhibit 4.19.2-4 (10-26-2023)**Titles of Forms**

Form	Title
Form 1040X	Amended U.S. Individual Income Tax Return
Form 433-D	Installment Agreement
Form 2159	Payroll Deduction Agreement
Form 2275	Records Request, Charge and Recharge
Form 2859	Request for Quick or Prompt Assessment
Form 3210	Document Transmittal
Form 3244	Payment Posting Voucher
Form 4251	Return Charge-Out
Form 4287	Record of Discovered Remittances
Form 4442	Inquiry Referral
Form 4506	Request for Copy of Tax Return
Form 5564	Notice of Deficiency - Waiver
Form 5695	Residential Energy Credit
Form 8822	Change of Address
Form 9465	Installment Agreement Request
Form 9856	Attachment Alert
Form 13844	Application For Reduced User Fee For Installment Agreements
Form 14039	Identity Theft Affidavit
Form 14121	No Change Certificate
Form 14157	Complaint: Tax Return Preparer
Form 14157-A	Tax Return Preparer Fraud or Misconduct Affidavit

