



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.70.6

MAY 26, 2022

EFFECTIVE DATE

(05-26-2022)

PURPOSE

- (1) This transmits revised IRM 4.70.6, TE/GE Examinations, Classification and Case Assignment (C&CA) Procedures.

MATERIAL CHANGES

- (1) This revision removes the Government Entities and Shared Services from the Director's title.
- (2) This revision incorporates editorial and procedural corrections from the previous version.
- (3) This revision provides corrected and/or updated IRM links whenever referenced throughout this IRM.
- (4) The terms "examiner" or "examiners" replaces "agent" or "agents." The terms "examination," "examining," or "examined" replaces "audit," "auditing," or "audited" where appropriate, in compliance with the Plain Language Act. Reference www.plainlanguage.gov. Generally, official titles and designations do not reflect this change.
- (5) Revised IRM 4.70.6.1.6, Terms and Acronyms, to include additional terms and acronyms used through this IRM. Revised acronym "WBO" to "WO" for Whistleblower Office.
- (6) Revised IRM 4.70.6.1.7, Related Resources, to remove obsolete IRM 4.70, Federal, State and Local Governments (FSLG) and to include additional resources Document 6379, Document 6476, and Document 11308, Information Systems Codes Quick References for Exempt Organizations (EO), Employee Plans (EP), and Government Entities (GE), respectively.
- (7) Incorporated IG Memo TEGE-04-0921-0018, Activity, Disposal, Source and Status Codes throughout this IRM to eliminate using actual source or status code numbers and instead using the RCCMS and/or AIMS codes by name with a reference to the Document 6379, Document 6476, and Document 11308, Information Systems Codes Quick References for EO, EP, and GE, respectively.
- (8) Incorporated IG Memo TE/GE-04-0820-0015, TE/GE Classification Settlement Program (CSP) Agreements into IRM 4.70.6.1.8, Program Objectives and Review, to include the new procedures for Compliance, Planning, and Classification (CP&C) to house the CSP Agreements from TE/GE examination functions.
- (9) Revised IRM 4.70.6.4, Referrals Procedures, to provide additional information about external referrals that come from the public and internal referrals that come from other TE/GE and IRS sources. Provided procedures for submitting a TE/GE internal referral.
- (10) Revised newly renumbered IRM 4.70.6.4.1, Acknowledgment Letters, to include the updated return address on the Acknowledgment Letters.
- (11) Revised newly renamed and renumbered IRM 4.70.6.4.2, Stocking Plan - EO Referrals, to clarify RCCMS status codes for BMF and NMF for compliance activities and provided references to the Information Systems Codes Quick Reference documents. Also, added a note that CA will perform the AIMS establishments for the NMF compliance activities.

- (12) Revised newly renumbered IRM 4.70.6.4.3.1, Immediate Assignment Referrals, to clarify RCCMS status codes for BMF and NMF for compliance activities and provided references to the Information Systems Codes Quick Reference documents.
- (13) Revised newly renamed and renumbered IRM 4.70.6.4.3.2, Routine (Non-Immediate Assignment) EO Referrals, to provide updated procedures for referrals on organizations that have prior or subsequent tax year returns currently open in Examination. These referrals will be sent directly to the Examination Group Manager that has the open case.
- (14) Revised newly renamed and renumbered IRM 4.70.6.4.3.3.1, PARC Initial Referrals Review Process, to update the RCCMS coding for Project Code, Referral Type and Exam Issue Code. The use of UIL Coding has been eliminated.
- (15) Revised newly renumbered IRM 4.70.6.4.3.3.2, Forwarding Referral File to PARC, to include updated and additional procedures for Political Activities Referral Committee (PARC) cases to be discussed and reviewed with the CL2 (PARC) Manager prior to transferring the referral case for PARC review.
- (16) Incorporated IG Memo TE/GE-04-0321-0002 Referrals on Automatically Revoked Tax-Exempt Organizations into new IRM 4.70.6.4.3.4, Referrals on Automatically Revoked Tax-Exempt Organizations, that describes how Classification and Case Assignment (C&CA) will only select cases for examination that have significant examination potential and include a memo approved and signed by the C&CA Program Manager.
- (17) Renamed IRM 4.70.6.5 from Classification Group 4 Procedures to Other TE/GE Referrals and Claims Procedures and revised paragraph (1) to add a new first bullet for EP, ITG, TEB, and FSL/ET Referrals from CL3. Also, added to the bullet for Bankruptcy the words “including IRC 505(b) Prompt Determination Requests.” Finally, combined Doubt as to Liability to the Offer in Compromise bullet and included the proper acronym (OIC-DATL).
- (18) Added newly numbered IRM 4.70.6.5.1.2, Immediate Assignment EP, ITG, TEB, and FSL/ET Referrals with a link back to newly renumbered IRM 4.70.6.4.3.1, Immediate Assignment Referrals.
- (19) Revised newly renumbered IRM 4.70.6.5.4, Claims/Requests for Abatement, to include procedures for claims that cannot be resolved by a CL4 classifier to be sent to an Examination group.
- (20) Added IRM 4.70.6.5.4.2, Joint Committee Claims, to provide that CL4 is responsible for determining whether a claim case may fall under Joint Committee jurisdiction and to provide additional sources for information and procedures.
- (21) Revised newly renumbered IRM 4.70.6.5.4.3, Net Operating Loss (NOL) or Capital Loss Carrybacks, to include an update for the CARES Act that allowed a 5-year carryback for NOLs arising in any tax year beginning after December 31, 2017, and before January 1, 2021.
- (22) Revised newly renumbered IRM 4.70.6.5.4.5, Surveyed Claims, to provide procedures for preparing a claim for a “survey” closure if the claim is clearly allowable.
- (23) Added new paragraph number (3) to IRM 4.70.6.7, Case Assignment Group Procedures, to include another Case Assignment (CA) Group Manager responsibility of receiving compliance activities and assigning them to CA Team Members for establishments on AIMS. Also, provided references to the Information Systems Codes Quick Reference documents. The remaining paragraph numbers were renumbered accordingly.
- (24) Added a new item number 2) in the newly renumbered paragraph (4) of IRM 4.70.6.7, Case Assignment Group Procedures, to include the AIMS establishments for NMF compliance activities assigned to the CA Team Members. Also, provided references to the Information Systems Codes Quick Reference documents. The remaining item numbers were renumbered accordingly.

- (25) Incorporated IG Memo TEGE-04-0121-0004 Requesting CP2100 recreates and/or IRPTR data from Classification and Case Assignment into new IRM 4.70.6.7.1, CP2100 Recreates and IRPTR Data, and IRM 4.70.6.7.2, Monitoring the TE/GE Case Assignment Mailbox, where C&CA will be responsible for securing most Form W-2 and Form 1099 data for TE/GE examination cases. C&CA will include this data in examination cases going to the field and field examiners can request any needed data not already included in the case file by emailing the TE/GE CPC Case Assignment email address.
- (26) Added a new Exhibit 4.70.6-3, Closing Unit Codes and Addresses, for claims closures.
- (27) Moved, renamed (in some cases), and renumbered the following IRM sections:

Old IRM Number and Title	New IRM Number and Title
IRM 4.70.6.4.1, Immediate Assignment Referrals	IRM 4.70.6.4.3.1, Immediate Assignment Referrals
IRM 4.70.6.4.2, Acknowledgment Letters	IRM 4.70.6.4.1, Acknowledgment Letters
IRM 4.70.6.4.3, Stocking Plan - TE/GE Referrals	IRM 4.70.6.4.2, Stocking Plan - EO Referrals
IRM 4.70.6.4.4, EP, ITG, TEB and FSL/ET Referrals	IRM 4.70.6.5.1, EP, ITG, TEB and FSL/ET Referrals from CL3
IRM 4.70.6.4.4.1, Non-Immediate (Routine) EP, ITG, TEB and FSL/ET Referrals	IRM 4.70.6.5.1.1, Routine (Non-Immediate Assignment) EP, ITG, TEB and FSL/ET Referrals
IRM 4.70.6.4.5, EO Referrals	IRM 4.70.6.4.3, EO Referrals
IRM 4.70.6.4.5.1, Non-Immediate Assignment (Routine) EO Referrals	IRM 4.70.6.4.3.2, Routine (Non-Immediate Assignment) EO Referrals
IRM 4.70.6.4.5.2, Political Activities Referral Committee (PARC)	IRM 4.70.6.4.3.3, Political Activities Referral Committee (PARC)
IRM 4.70.6.4.5.2.1, Initial Referrals Review Process	IRM 4.70.6.4.3.3.1, PARC Initial Referrals Review Process
IRM 4.70.6.4.5.2.2, Forwarding Referral File to PARC	IRM 4.70.6.4.3.3.2, Forwarding Referral File to PARC
IRM 4.70.6.4.5.2.3, PARC Review	IRM 4.70.6.4.3.3.3, PARC Review
IRM 4.70.6.4.5.2.4, PARC Sets the Priority	IRM 4.70.6.4.3.3.4, PARC Sets the Priority
IRM 4.70.6.4.5.2.5, Case Routing	IRM 4.70.6.4.3.3.5, PARC Case Routing
IRM 4.70.6.4.5.2.6, Special Situations	IRM 4.70.6.4.3.3.6, PARC Special Situations
IRM 4.70.6.4.5.2.7, Periodic Quality Review	IRM 4.70.6.4.3.3.7, PARC Periodic Quality Review

Old IRM Number and Title	New IRM Number and Title
IRM 4.70.6.5.1, Audit Reconsiderations	IRM 4.70.6.5.2, Examination Reconsiderations
IRM 4.70.6.5.2, Bankruptcy	IRM 4.70.6.5.3, Bankruptcy
IRM 4.70.6.5.3, Claims/Requests for Abatement	IRM 4.70.6.5.4, Claims/Requests for Abatement
IRM 4.70.6.5.3.1, Claims - Statute of Limitations	IRM 4.70.6.5.4.1, Claims - Statute of Limitations
IRM 4.70.6.5.3.2, Net Operating Loss (NOL) or Capital Loss Carry-backs	IRM 4.70.6.5.4.3, Net Operating Loss (NOL) or Capital Loss Carrybacks
IRM 4.70.6.5.3.3, Protective Claims	IRM 4.70.6.5.4.4, Protective Claims
IRM 4.70.6.5.3.4, Surveyed Claims	IRM 4.70.6.5.4.5, Surveyed Claims
IRM 4.70.6.5.4, Offer In Compromise - Doubt as to Liability	IRM 4.70.6.5.5, Offer In Compromise - Doubt as to Liability
IRM 4.70.6.5.5, Requests for Abatement Under IRC 4962	IRM 4.70.6.5.6, Requests for Abatement Under IRC 4962
IRM 4.70.6.5.6, Taxpayer Advocate Service/Operational Assistance Requests	IRM 4.70.6.5.7, Taxpayer Advocate Service/Operational Assistance Requests

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.70.6 dated September 27, 2019.

Incorporated Interim Guidance Memorandum, TEGE-04-0820-0015, TE/GE CSP Agreements, dated August 17, 2020, and effective September 28, 2020.

Incorporated Interim Guidance Memorandum, TEGE-04-0121-0004, Requesting CP2100 recreates and/or IRPTR data from Classification and Case Assignment, dated January 29, 2021, and effective February 21, 2021.

Incorporated Interim Guidance Memorandum, TEGE-04-0321-0002, Referrals on Automatically Revoked Tax-Exempt Organizations, dated March 4, 2021, and effective March 1, 2021.

Incorporated Interim Guidance Memorandum, TEGE-04-0921-0018, Activity, Disposal, Source and Status Codes, dated and effective September 28, 2021.

AUDIENCE

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4.70.6
Classification and Case Assignment (C&CA) Procedures

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4.70.6.1
(09-27-2019)
**Program Scope and
Objectives**

- (1) **Purpose** This manual describes the procedures of the Classification and Case Assignment (C&CA). Procedures in this manual are supplemented by desk guides that explain data entry into the various computer systems. This manual explains how cases come into being and eventually arrive in the hands of a field examiner, or are resolved before ever leaving Compliance, Planning and Classification (CP&C).
- (2) **Audience** C&CA employees.
- (3) **Policy Owner** CP&C owns the policies concerning classification and case assignment procedures. The Taxpayer Advocate Service is the policy owner for its Operational Assistance Requests. The Whistleblower Office is the policy owner for whistleblower claims.
- (4) **Program Owner** CP&C is the program owner for this manual.
- (5) **Primary Stakeholders** Tax Exempt and Government Entities (TE/GE) examination functions (Employee Plans, Exempt Organizations (including Federal State Local/Employment Tax), Indian Tribal Governments and Tax Exempt Bonds) are directly affected by the procedures outlined in this manual.
- (6) **Contact Information** To recommend changes or make any other suggestions to this IRM section, email *TE/GE IMD SPOC.

4.70.6.1.1
(09-27-2019)
Background

- (1) On May 1, 2017, TE/GE underwent a reorganization that resulted in the creation of the CP&C functional subdivision under the Government Entities and Shared Services functional division. This reorganization created three areas within the subdivision:
 - Classification and Case Assignment
 - Issue ID and Special Review
 - Planning and Monitoring
- (2) Within the C&CA area, the reorganization created the following groups:
 - Classification Group 1 (CL1)
 - Classification Group 2 (CL2)
 - Classification Group 3 (CL3)
 - Classification Group 4 (CL4)
 - Case Assignment (CA)

4.70.6.1.2
(09-27-2019)
Authority

- (1) United States Code Title 26 and Title 31 confer the authority to resolve federal tax issues to the Internal Revenue Service. *Policy Statement 4-119* outlines the purpose and objectives of the Tax Exempt and Government Entities examination program.

4.70.6.1.3
(09-27-2019)
**Roles and
Responsibilities**

- (1) The Director, CP&C is the executive responsible for the classification and case assignment, issue identification and special review, and planning and monitoring programs.
- (2) The Manager, C&CA is the Program Manager for the classification and case assignment program.
- (3) Management officials are responsible for

- Providing internal controls relating to their group's processes.
- Communicating the instructions to the employees.
- Ensuring the employees carry out the instructions.

(4) Employees who work in the C&CA groups are responsible for creating, assigning, and/or resolving cases as outlined per the procedures in this manual.

4.70.6.1.4
(09-27-2019)
**Program Management
and Review**

- (1) C&CA manages the program through regular reports generated from the Reporting Compliance Case Management System (RCCMS) and other systems connected to RCCMS.
- (2) The program is also subject to operational reviews performed by executives and their support staff within Government Entities and Shared Services.

4.70.6.1.5
(09-27-2019)
Program Controls

- (1) Any interactions with the public, if they occur, will be done in accordance with the Taxpayer Bill of Rights as listed in IRC 7803(a)(3).

Note: Additional information may be found on the irs.gov website at www.irs.gov/taxpayer-bill-of-rights.

4.70.6.1.6
(05-26-2022)
Terms and Acronyms

- (1) The following acronyms and abbreviations appear throughout this IRM:

Acronym	Definition
AIMS	Audit Information Management System
ASED	Assessment Statute Expiration Date
BMF	Business Master File
BOD	Business Operating Division
CA	Case Assignment
C&CA	Classification & Case Assignment
CL1	Classification Group 1
CL2	Classification Group 2
CL3	Classification Group 3
CL4	Classification Group 4
CP&C	Compliance, Planning & Classification
CSP	Classification Settlement Program
EIN	Employer Identification Number
EGC	Employee Group Code
EO	Exempt Organizations
EP	Employee Plans
FAC	Functional Assignment Coordinator

Acronym	Definition
FSL/ET	Federal, State, and Local Government/Employment Tax
GE/SS	Government Entities & Shared Services
ICE	Informant Claims Examination
II&SR	Issue Identification & Special Review
ITG	Indian Tribal Governments
LB&I	Large Business & International
MFT	Master File Tax
NMF	Non-Master File
OAR	Operational Assistance Request
OIC-DATL	Offer in Compromise – Doubt as to Liability
OSC	Ogden Service Center/Campus
PARC	Political Activities Referral Committee
PBC	Primary Business Code
PCI	Political Campaign Intervention
P&M	Planning and Monitoring
RCCMS	Reporting Compliance Case Management System
RCS	Return Classification Specialist
SBC	Secondary Business Code
SB/SE	Small Business & Self-Employed
SME	Subject Matter Expert
SRS	Specialist Referrals System
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TEB	Tax Exempt Bonds
TE/GE	Tax Exempt/Government Entities
TIN	Taxpayer Identification Number
VSSP	Virtual Shelf Stocking Plan
WB	Whistleblower
WO	Whistleblower Office
W&I	Wage & Investment

(2) The following table provides definitions for the terms identified below:

Term	Definition
Activities	An “activity” is one work unit (tax return, compliance check, etc.). In RCCMS, “activities” are listed on the right-hand side, or “List View,” of the RCCMS main screen.
C&CA Program Manager	The supervisory manager who oversees the daily operations of the C&CA groups.
Case	A “case” may consist of one or more “activities” or work units (e.g., multiple tax periods and/or types of “activities” being worked for the same EIN or SSN) and includes materials such as the tax return, IDRS data, cover sheet, classification sheet, case build sheet, etc., that are added to the RCCMS case file. In RCCMS, “cases” are displayed under a user’s name on the left-hand side, or “Navigation Pane,” of the RCCMS main screen. When the “case” name is highlighted in the “Navigation Pane,” the “activities” within that case will be displayed in the “List View.”
Case Assignment Group	The group within the C&CA function that maintains the shelves of functional inventories to fulfill work orders from field groups.
Case Assignment Manager	The manager of the CA Group who oversees operations of the CA Group and assigns activities received from the Classification (CL) group to CA Team Members for case building as a result of case orders received from FAC.
Case Assignment Team Member	A person in the CA Group within C&CA who builds and assigns compliance activities based on instructions from the CA Manager.
Classification Groups 1 and 2 (CL1, CL2)	The groups within C&CA responsible for handling Affordable Care Act (ACA), whistleblower claims, and highly technical EO referrals. CL1 manages Whistleblower A (WB-A) and Whistleblower B (WB-B) claims. CL2 manages highly technical EO referrals. Both CL1 and CL2 manage ACA referrals.
Classification Group 3 (CL3)	The group within C&CA responsible for receiving all incoming referrals, creating Referral Activities within RCCMS, scanning all referral documents, transferring EP, ITG, TEB, and FSL/ET referrals to the CL4 group, sending any WB claim documents received to the CL1 and CL2 groups, and reviewing and classifying EO referrals before sending them to the virtual shelf for assignment to field groups.

Term	Definition
Classification Group 4 (CL4)	The group within C&CA responsible for fulfilling the Virtual Shelf Stocking Plans, as well as evaluating claims, TAS Operational Assistance Orders (OARs), OIC-DATL requests, Examination Reconsiderations, and EP, ITG, TEB, and FSL/ET TE/GE referrals, then sending them to the virtual shelves for assignment to field groups, as deemed necessary.
Classifier	Employees within the CL Groups who review and classify referral and compliance activities based on instructions received from their CL Group Manager.
Employee Group Code	A 4-digit employee group code (EGC) used within Reporting Compliance Case Management System (RCCMS) as part of the RCCMS Assignee Code.
Field or Examination Group (7XXX)	A group within TE/GE that conducts compliance actions with TE/GE taxpayers. This IRM uses 7XXX to communicate to the Functional Assignment Coordinator (FAC) if referral/claim activity is currently open in a field/examination group or previously examined by a field/examination group.
Forms (FXXX/XXXX):	This IRM uses FXXX/XXXX to communicate to the FAC that a related return is open in a field group or previously examined by a field group. Generally, on any abatements of penalties/interest, the claim will be assigned to the group that assessed penalties on a Form 941/Form 5330 or any other returns under the jurisdiction of TE/GE.
Functional Assignment Coordinator	The person designated within a TE/GE function to identify compliance activities on the virtual shelf to fulfill work orders from field groups.
Functional Unit	The various functions or functional units within TE/GE: Exempt Organizations (EO); Employee Plans (EP); Federal, State and Local Governments/ Employment Tax (FSL/ET); Indian Tribal Governments (ITG); Tax Exempt Bonds (TEB).
Group Manager or Manager (Examination or C&CA)	A frontline manager of a field/examination group or a C&CA group. A Group Manager within C&CA oversees the daily operations of his/her respective CL or CA group.
IA	Immediate Assignment – an IA case is a referral, claims case, or any other case that needs to be assigned immediately because it is cross-functional, time sensitive (has a limited shelf life) or has potential badges of fraud.

Term	Definition
Information Item	<p>A document or other communication (including electronic) that is:</p> <ol style="list-style-type: none"> a. Received by the CL3 group from a source outside the Internal Revenue Service (IRS). The information item alleges possible non-compliance with a tax law by an exempt organization, political organization, taxable entity, or individual. b. Received by CL3 group from an IRS employee who identifies current or potential non-compliance discovered during the performance of official duties. <p>Note: IRC 7217 prohibits Executive Branch influence over taxpayer examinations and other investigations. Immediately report any such incidents to the Treasury Inspector General for Tax Administration (TIGTA). See IRM 1.54.1.9, TE/GE Division Organization and Management, Issues Reported or Resolved Outside the IRS. In addition to contacting TIGTA, elevate the occurrence of such contact up the chain of command for informational purposes.</p>
Planning and Monitoring	<p>Planning and Monitoring (P&M) is responsible for workplan development and monitoring of key business performance measures. P&M incorporates the information received from Issue ID into the workplan and develops inventory-stocking plans, including the number and timing of cases to be classified, built, and loaded to the Virtual Shelf.</p>
Primary Business Code	<p>A 3-digit primary business code (PBC) used in Reporting Compliance Case Management System (RCCMS) as part of the RCCMS Assignee Code.</p>
RCCMS Assignee Code (group)	<p>An organizational code within RCCMS that designates a specific function and group using a 3-digit primary business code (PBC), a 5-digit secondary business code (SBC), and a 4-digit employee group code (EGC).</p>
Referral	<p>A complaint (referral) from the public or a federal or state regulatory agency about potential noncompliance by an exempt organization. See Form 13909, Tax-Exempt Organization Complaint (Referral). Also, generated by TE/GE employees using Form 5666, TE/GE Referral Information Report.</p>
Secondary Business Code	<p>A 5-digit secondary business code (SBC) used within RCCMS as part of the RCCMS Assignee Code.</p>

Term	Definition
Specialty Co-ordinator	Formerly, the Examinations Program and Review Staff Assistant, now in CP&C.
Tax Examiners	Employees who perform administrative tasks for classifiers.
Virtual Shelf (the shelf)	A place within the CA Group where inventory is held pending receipt of work orders from field groups in the various functional units through the FACs.
Virtual Shelf Stocking Plan (stocking plan)	A list of compliance strategies by function, grade and numbers of activities developed by P&M and delivered to the Classification 4 and Classification 3 groups to establish activities for delivery to the Virtual Shelf.
WB-A Claim	Category A whistleblower claim that, based on WO review, has a dispute amount (taxes, penalties, interest, or other amounts) below the \$2 million threshold.
WB-B Claim	Category B whistleblower claim that, based on WO review, has a dispute amount (taxes, penalties, interest, or other amounts) above the \$2 million threshold. In addition, any WB-A claims whose dispute amount rises to \$2 million or more are processed as WB-B referrals.

4.70.6.1.7
(05-26-2022)

Related Resources

- (1) For related resources on case classification, selection, and development, please see the following manual sections and documents:
 - IRM 4.5, TE/GE AIMS Manual
 - IRM 4.23, Employment Tax
 - IRM 4.71, Employee Plans
 - IRM 4.75, Exempt Organizations
 - IRM 4.81, Tax Exempt Bonds
 - IRM 4.86, Indian Tribal Governments
 - IRM 21.7, Business Tax Returns and Non-Master File Accounts
 - IRM 25.2, Information and Whistleblower Awards
 - IRM 25.6, Statute of Limitations
 - Document 6379, Information Systems Codes - Quick Reference for EO Employees
 - Document 6476, Information Systems Codes - Quick Reference for EP Agents/Specialists
 - Document 11308, Information Systems Codes - Quick Reference for Exempt Organizations-Government Entities Examinations

- (2) Desk guides provide specific procedures and guidance to C&CA employees to manage referrals, classify work, and assign cases to the virtual shelf. The following four desk guides are available:

- Affordable Care Act (ACA) Desk Guide – contains detailed information on handling ACA referrals. Classification Groups 1 and 2 (CL1 and CL2) manage ACA cases.
- Classification Group 3 (CL3) Desk Guide – contains detailed information on processing all incoming TE/GE referrals, as well as information on classifying EO referrals.
- Classification Group 4 (CL4) and Case Assignment Desk Guide – contains detailed information on classifying casework (e.g., filling stocking reports, classifying claims and other casework), and classifying Employee Plans (EP); Federal, State, and Local Government / Employment Tax (FSL/ET); Indian Tribal Governments (ITG); and Tax Exempt Bonds (TEB) referrals and delivering casework to the field (by way of Case Assignment (CA)).
- Whistleblower (WB) Desk Guide – contains detailed information on handling both Whistleblower A (WB-A) and Whistleblower B (WB-B) claims. Classification Group 1 (CL1) manages WB cases.

4.70.6.1.8
(09-28-2020)

Program Objectives and Review

- (1) The IRS has some main objectives surrounding workload selection:
 - a. Selecting cases or compliance strategies that will have the highest positive impact on voluntary compliance and tax administration.
 - b. Selecting work in an unbiased manner without retaliating against or harassing a taxpayer (see IRM 1.2.1.2.36, IRM 1.2.1.5.10, and Section 1203(b)(6) of the IRS Restructuring and Reform Act of 1998 (RRA 98)).
 - c. Protecting the confidentiality of the criteria used to select work so taxpayers cannot easily avoid detection.
 - d. Ensuring fairness and integrity in the enforcement selection process (see *IRS Policy Statement 1-236* (IRM 1.2.1.2.36)).
- (2) CP&C was created to address concerns regarding the separation of classification, workload selection, and examination activities.
- (3) Classification is the process of determining whether a return should be selected for compliance activities, what issues should be the primary focus of the compliance activity, and the type of compliance activity that should be conducted.
- (4) C&CA should classify all cases to ensure that adequate internal controls are maintained; the classification procedures that follow provide checks and balances to minimize the potential personal influence of any one employee over the initiation of compliance activities.
- (5) C&CA will provide various services to the Examination Managers. These include
 - a. Filling orders for cases
 - b. Reviewing and classifying returns
 - c. Establishing cases on AIMS
 - d. Establishing cases on the TE/GE RCCMS
 - e. Processing claims
- (6) C&CA reviews and classifies the following types of work:
 - Stocking Plan Classification
 - Training Case Order Classification
 - Referrals

- Examination Reconsiderations
- Bankruptcy
- Claims/Requests for Abatements
- Offer In Compromise - Doubt as to Liability
- Requests for Abatement Under IRC 4962
- Taxpayer Advocate Service Operational Assistance Requests
- Whistleblower Claims

- (7) C&CA is responsible for housing and maintaining the Classification Settlement Program (CSP) Agreements for the following TE/GE Examination Functions: EO, FSL/ET and ITG. CSP Agreements are worker reclassification agreements secured in examination or compliance activities. The TE/GE Examination Function Coordinators send the CSP Agreements via email to *Manager EO Classification*. C&CA will keep the agreements indefinitely until Records Control Schedule (RCS) 23 Item 42(c) is approved with a definitive retention period.

4.70.6.2
(09-28-2021)
**Stocking Plan
Classification**

- (1) Upon receipt of a stocking plan from P&M, classifiers within CL4 will
- a. Review the stocking plan, queries, and lists of activities.
 - b. Conduct additional classification activities (e.g., random number generator) necessary to ensure selection of the proper cases from the pool.
 - c. Mark RICS for download or manually create and establish the numbers and types of activities listed on the stocking plan.
- (2) CL4 discusses any potential problems with the stocking plan, queries, or lists of activities with P&M and II&SR to clarify, as necessary.
- a. CL4 classifiers research BMF or RCCMS case library to determine if any activity was examined in the past three years. If there is recent activity, CL4 communicates with P&M to receive a replacement activity. CL4 surveys any return examined by a group within the past three years.
 - b. CL4 classifiers may survey erroneously marked stocking plan cases that do not require managerial review or direct closure to "Final Close" status on AIMS. An erroneously marked stocking plan case may also include open Voluntarily Compliance Program (VCP) cases, ACA Hospital Review Cases, and cases where a prior year already exists on RCCMS.
- Note:** AIMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.
- c. All claims and non-selected referrals require managerial review and must be assigned to the CL4 Group Manager for closure with the **All Electronic** box checked in RCCMS (only if fully electronic).

4.70.6.3
(09-27-2019)
**Training Case Order
Classification**

- (1) Training case orders are typically filled separate from and in addition to P&M's stocking plan and must be provided to P&M and CL4. Training case orders must be received 30 days before the target receipt date.

4.70.6.4
(05-26-2022)

Referrals Procedures

- (1) CL3 receives all TE/GE referrals (also called “information items”) from external and internal sources.

- a. External referrals come from a source outside the IRS through mail, email, fax, or other electronic means. The public can provide information on Form 13909 , Tax-Exempt Organization Complaint (Referral), which may allege possible non-compliance on the part of a TE/GE entity, political organization, or individual.

Note: If a submitter completes a Form 3949-A, Information Referral, about a TE/GE entity, political organization, or individual, the Ogden Service Center (OSC) will forward these referrals to CL3.

- b. Internal referrals come from internal sources. Generally, an IRS employee prepares Form 5666 , TE/GE Referral Information Report, and either mails or secure emails it to C&CA (see below). The referral form should describe actual or potential noncompliance.

- (2) Procedures for submitting a TE/GE internal referral are as follows:

1. Complete the electronic Form 5666, TE/GE Referral Information Report.
2. Attach copies of all relevant documentation from the case file for the potential issue to the Form 5666.
3. Forward the Form 5666 to the Group Manager for electronic signature.
4. Send the signed electronic Form 5666 (and attachments) in a secure email to the TE/GE Referral Group email box at *Manager EO Classification*.
5. In the subject line of the email, type the TE/GE function where the referral is going and which function is submitting the referral.

Example: “EP Examination Referral from EP Determinations.”

6. If the Form 5666 cannot be sent by email, print the form and all attachments and mail them to the following address (using secure mailing procedures):

Internal Revenue Service
EO Referrals Group, Mail Code 4910 DAL
1100 Commerce Street
Dallas, TX 75242-1198

Note: LB&I, SB/SE and W&I may submit a technical and/or a procedural request concerning a TE/GE entity using the SRS system.

- (3) CL3 performs the following:

- a. Processes referrals for all TE/GE functions.
- b. Classifies all EO referrals.
- c. Establishes referrals from all other TE/GE functions (Employee Plans (EP), Indian Tribal Governments (ITG), Tax Exempt Bonds (TEB), and Federal, State, and Local Government (FSL)) within the Reporting Compliance Case Management System (RCCMS).
- d. Transfers other TE/GE referrals to the other three CL Groups to work.

- (4) Employees within CL3 will

- a. Evaluate all incoming TE/GE referrals.
- b. Prepare referral cover sheets for each referral, if needed.
- c. Indicate the appropriate source code.

- d. Create referral activities in RCCMS.
 - e. Create and send acknowledgement letters (if applicable).
 - f. Scan all the referral documents and the acknowledgement letter (if applicable).
 - g. Place the scanned documents into the RCCMS referral activity case.
 - h. Identify non-TE/GE misroutes (to be transferred to the appropriate BOD, such as LB&I, SB/SE, or W&I).
 - i. Identify EP, ITG, TEB, and FSL/ET referrals to be transferred to CL4.
 - j. Identify and move CSP Agreements to the CP&C/C&CA shared drive.
- (5) The CL3 Group Manager oversees transferring EP, ITG, TEB and FSL/ET referrals to the appropriate RCCMS assignee code listed below:

Function	Primary Business Code	Secondary Business Code	Employee Group Code
EP	400	12112	7693
FSL/ET	400	23116	7241
ITG	400	24116	7289
TEB	400	25116	7212

4.70.6.4.1
 (05-26-2022)
Acknowledgment Letters

- (1) When CL3 receives
- an EP referral from the public, or
 - an EO referral from the public or another governmental entity,
- CL3 issues a Letter 4426 , Acknowledging Receipt of Information from Third Party about Tax Exempt or Government Entities. The signature section of this letter requires the CP&C Director’s name, title and electronic signature.

Exception: CL3 will not issue Letter 4426 if the referral is from an anonymous source or from a non-US address.

- (2) Upon creation of a Referral activity in RCCMS, CL3 employees will:
1. Extract the Letter 4426 from the RCCMS documents repository.
 2. Address the letter to the submitter’s address that is included on the referral.
 3. Use the following referrals mailing address when preparing the letter:
 Tax Exempt and Government Entities
 Room 855, Mail Stop 4910 DAL
 1100 Commerce Street
 Dallas, TX 75242-1100
- (3) If the referral is from a member of Congress, CL3 addresses a separate acknowledgment letter with a personalized greeting to each Congress person who signed the referral.

Reminder: Refer to IRM 1.10.1.14, IRS Correspondence Manual for guidance on how to address a Congress person. See also IRM 11.5.2.2.5, Congressional Inquiries.

4.70.6.4.2
(09-28-2021)
Stocking Plan – EO Referrals

- (1) P&M provides a stocking plan to the CL3 Group Manager when additional cases need to be placed on the virtual shelf to fulfill work plan requirements.
- (2) The CL3 Group Manager identifies referrals to fulfill the stocking plan.
- (3) Classifiers, and/or others designated by the CL3 Group Manager,
 1. Convert the referrals to compliance activities within RCCMS.
 2. Upload the case build sheets to the compliance activities.
 3. Set the RCCMS status code to “Selected, Not Assigned” for BMF or “Classification Control” for NMF.

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.
 4. Establish AIMS controls on the BMF compliance activities.

Note: CA will perform the AIMS establishments for the NMF compliance activities that are in status code “Classification Control.” See IRM 4.70.6.7.
 5. Notify the CA Group Manager when these actions are complete.
- (4) Upon full AIMS establishment of the BMF compliance activities, the classifier transfers the compliance activities (BMF and NMF) to the appropriate case assignment functional virtual shelf for selection by a FAC. For the correct functional codes to use, see Exhibit 4.70.6-2, Case Assignment Group - Virtual Shelves.

4.70.6.4.3
(05-26-2022)
EO Referrals

- (1) The CL3 Group Manager oversees the assignment of referrals to classifiers for evaluation.
- (2) A triage team within CL3 sorts the referrals:
 - a. Immediate Assignment (IA) (fully classified in RCCMS Group 7741).
 - b. No examination potential (created and then closed in RCCMS Group 7740).
 - c. Examination potential and/or evidence of possible PCI (fully classified in RCCMS Group 7741).
 - d. Whistleblower (see IRM 4.70.6.6, Whistleblower Procedures).

4.70.6.4.3.1
(09-28-2021)
Immediate Assignment Referrals

- (1) Based on facts and circumstances, there are times when some referrals may be considered an immediate assignment.
- (2) See Exhibit 4.70.6-1, Immediate Assignment Referral Criteria, for the list of cases requiring immediate assignment to a group.
- (3) When a classifier identifies a referral as an immediate assignment referral and the CL Group Manager agrees, the classifier:
 1. Converts the referral to a compliance activity within RCCMS.
 2. Enters “IA- Referral” in the Comments field on the Codes/Checksheets Tab of the RCCMS compliance activity.

3. Uploads the case build sheet to the compliance activity.
4. Sets the RCCMS status code to “Selected, Not Assigned” for BMF or “Classification Control” for NMF.

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.

5. Establishes AIMS controls on the compliance activity (for BMF only).

Note: CA will perform the AIMS establishments for the NMF compliance activities that are in status code “Classification Control.” See IRM 4.70.6.7.

6. Notifies the CL Group Manager when these actions are complete.

- (4) Upon full AIMS establishment of the BMF compliance activities, the classifier transfers the compliance activities (BMF and NMF) to the appropriate case assignment functional virtual shelf for selection by a FAC. For the correct functional codes to use, see Exhibit 4.70.6-2, Case Assignment Group - Virtual Shelves.

- (5) EO Immediate Assignment Referrals are identified by Project Code 8200. See Note below for EP and GE Project Codes.

Note: Project codes are found in the Information Systems Codes - EO Quick Reference document, see IRM 4.70.6.1.7 (1), Related Resources.

4.70.6.4.3.2
(05-26-2022)

Routine (Non-Immediate Assignment) EO Referrals

- (1) Referrals that are not considered Immediate Assignment are identified as routine EO Referrals by Project Code 8011. CL3 classifiers
 - a. Classify referrals as they are assigned.
 - b. Transfer referrals with examination potential not requiring immediate assignment to the CL3 Group RCCMS assignee code 400-11112-7998.
- (2) If the CL3 classifier finds there is a prior or subsequent year return currently open in an examination group for the same organization, the classifier will contact the Examination Group Manager that has the open case and send the referral documents by secure email to the Examination Group Manager for the examiner to consider during the open examination. The referral case will then be closed.
- (3) Classifiers enter necessary information for the FAC into the Comments field of the Codes/Checksheets Tab on RCCMS.

Example: “Associated Cases”

4.70.6.4.3.3
(09-27-2019)

Political Activities Referral Committee (PARC)

- (1) The PARC is composed of three members selected at random from a pool of all EO Examinations and Ruling and Agreements frontline IR-04 managers. Each PARC member serves for a two-year term and is provided with appropriate training. The PARC’s responsibility is to consider the examination potential of referrals with evidence of impermissible political or lobbying activity in a fair and impartial manner. The PARC members are expected to use their experience, judgment and concern for fairness in making this determination.

4.70.6.4.3.3.1
(09-28-2021)
**PARC Initial Referrals
Review Process**

- (1) Classifiers are responsible for reviewing EO referrals assigned to them.
- (2) If a referral contains any allegation and evidence of political or lobbying activity, the classifier ensures RCCMS includes
 - Project Code 8302,
 - Referral Type 38, and
 - Exam Issue Code 18006.000 (Political Activities) or 18005.000 (Legislative Activities).

This coding allows tracking and reporting on all referrals received with allegations of political or lobbying activity.

Note: EO Project Codes and EO Exam Issue Codes are found in the Information Systems Codes - EO Quick Reference document, see IRM 4.70.6.1.7 (1), Related Resources.

- (3) If the classifier finds or confirms evidence of the alleged political or lobbying activity and determines the activity would be impermissible, the classifier sends the referral case to the PARC for further review.
 - a. The classifier sends only appropriate referrals to the PARC.
 - b. If the classifier determines the referral does not include evidence of impermissible political/lobbying activity, the classifier does not send the referral case to the PARC.

Example: If the subject line of the referral or the Form 13909 says the organization is involved in a political campaign or has excessive lobbying activities, but the documentation provided in the referral doesn't support the allegation, the classifier would not send the referral to the PARC. The classifier would follow the regular classification process for referrals.

- (4) Classifiers thoroughly document the decision of whether or not to send the referral to the PARC in the Chronology Tab in RCCMS.
- (5) If the referral involves an organization that has an application pending in EO Determinations, the classifier may still send the referral to the PARC. If the classifier determines the referral includes evidence of impermissible political/lobbying activity, the classifier's Group Manager will coordinate with EO Determinations to determine the status of the organization's application. If EO Determinations denies the organization's application, then a TE/GE examination would not be warranted; however, the classifier can consider referring the matter to the appropriate IRS operating division. If the organization receives a favorable determination letter, then the classifier can send the referral to the PARC.

4.70.6.4.3.3.2
(05-26-2022)
**Forwarding Referral File
to PARC**

- (1) Before referrals are forwarded to the PARC for review, the classifier must include the following items in the RCCMS referral case file in PDF format:
 - The referral and all attachments
 - Any other related documentation
 - Additional research including electronic research such as IDRS, Accurant, and internet research
 - All applicable returns
 - Referral Cover Sheet

- Classification Lead Sheet
 - Any other information collected by the classifier
- (2) The classifier takes the following steps regarding discussions with the CL3 and CL2 Managers:
1. Discuss the referral and information with the CL3 Manager. If the CL3 Manager determines there is no examination potential, the referral is not selected for examination and closed.
 2. If the CL3 Manager agrees with the classifier that a political referral warrants examination, then the classifier sends an email to the CL2 (PARC) Manager requesting a meeting to discuss the merits of the classifier's findings and determination.
 3. The CL2 (PARC) Manager and the classifier review the referral to ensure the classifier considered all available information and the documentation is sufficient before deciding to forward the referral to the PARC. If the CL2 (PARC) Manager determines there is no examination potential, the referral is not selected for examination and closed.
 4. If the CL2 (PARC) Manager agrees that the referral warrants an examination, the classifier sets up a "New Referral" Closing Record on RCCMS. This allows the PARC members to enter their comments and decisions in RCCMS.
- (3) If the CL2 (PARC) Manager agrees the referral should be forwarded to PARC, the classifier transfers the referral case to RCCMS Group 7993 and notifies the CL2 (PARC) Manager of the transfer.
- (4) The CL2 (PARC) Manager reviews the referral and supporting documentation in the RCCMS case file to ensure the classifier has considered all available information and that the documentation is sufficient. If the documentation is not sufficient, the CL2 (PARC) Manager provides feedback to the classifier.
- (5) The CL2 (PARC) Manager notifies PARC members via email that a referral is ready for review. PARC members access the RCCMS group to review the referral case.

4.70.6.4.3.3.3 (09-27-2019) **PARC Review**

- (1) Each PARC member reviews the referral and assesses the examination potential based on whether information establishes a "reasonable belief" that warrants further action by the Service. To meet the "reasonable belief" standard, the information needs to
- Show that a violation of EO tax laws may have occurred, or
 - Appear likely to lead to the discovery of a violation of EO tax laws upon examination.
- (2) PARC members conduct an independent review of each case and may make the following recommendations:
- Selected for Examination
 - Not selected for Examination
 - Selected for Examination (Not Political)
 - Recommend Future Year Referral
 - Returned to Referrals for additional research

- (3) PARC members may determine that additional information is required before a decision can be made about examination potential. In this case, PARC members route the referral back to the original classifier via the CL Manager for additional specified research. The original classifier treats this “PARC return” as a priority assignment and returns the referral with the additional research back to the PARC via the CL Manager within 10 business days.
- (4) PARC members may meet after their respective reviews to discuss the referral. Afterwards, each PARC member updates RCCMS with their determination(s) and supporting comments. PARC members MUST record their findings in the Chronology Tab of RCCMS. They should also enter “see CCR” in the Comment box in the Referrals/Claims Tab in the RCCMS Closing Record. PARC member narratives in the Chronology on RCCMS must fully document the rationale for determining why an examination is or is not warranted.
- (5) At least two of the three PARC members must agree that an examination is warranted before an examination of the entity is recommended. In cases where a majority consensus isn’t reached on how to proceed, PARC members route the referral back to the original classifier via the CL Manager for additional specified research. The original classifier treats this “PARC return” as a priority assignment and returns the referral with the additional research back to the PARC via the CL Manager within 10 business days.

4.70.6.4.3.3.4
(09-27-2019)

PARC Sets the Priority

- (1) If the case is selected for examination, the PARC will determine whether the referral should be classified as “high priority” or “immediate assignment” and will communicate this priority level to the CL Manager via email. The CL Manager will ensure the appropriate comments are placed in the comment section of the RCCMS record to highlight the priority level for the Functional Assignment Coordinator.
- (2) The purpose of this designation is so examination resources will be focused on the most serious evidence of impermissible political/lobbying activities. All referrals are automatically “high priority” unless they should be categorized as “immediate assignment.” If the IRS concluded in a prior examination that a 501(c)(3) organization had intervened in a political campaign, the case should be automatically classified as “immediate assignment.” The PARC also considers the following seven factors to determine whether it should be categorized as an immediate assignment:
 - a. The amount of money expended is measured either in absolute terms or in relation to the organization’s other activities. The greater the amount expended, the more likely the case should be designated as immediate assignment.
 - b. The size of the audience exposed to the alleged intervention. The larger the audience, the more likely the case should be designated as immediate assignment.
 - c. The significance of the political campaign. The more significant the campaign, such as an election for a national office in a closely contested race, the more likely the case should be designated as immediate assignment.
 - d. The frequency of the alleged intervention. The more frequently the organization has been alleged to have intervened, and documentation supports the frequency, the more likely the case should be designated as immediate assignment.

- e. The clearer the references to a specific candidate being supported or opposed, the more likely the case should be designated as immediate assignment.
- f. The degree of candidate participation in the alleged intervention, the more likely the case should be designated as immediate assignment.
- g. The more the alleged intervention involves soliciting contributions to support the alleged intervention, the more likely the case should be designated as immediate assignment.

4.70.6.4.3.3.5
(05-26-2022)
PARC Case Routing

- (1) After the PARC has completed its activities, the referral case is sent back to the CL Manager where further actions based on the PARC’s recommendation are taken.

If the PARC recommends:	Then the referral case is transferred back to the CL Manager in RCCMS:
An examination and sets the priority as “immediate assignment”	For final classification steps as an immediate assignment case. Once AIMS is established, the case is transferred to Case Assignment Group 7992 (EO Virtual Shelf).
An examination and sets the priority as “high priority”	For final classification as a high priority case and transferred to RCCMS assignee code 400-11112-7998.
Not selecting the referral	And closed as “not selected.”
A future year examination	And the “Pending Future Year” procedures are followed. Specifically, the CL Manager will monitor the future year referral cases and return the case to the PARC at the designated future date for re-consideration.
Additional research	And resubmitted to the PARC once the additional research has been conducted and included in the RCCMS case file.

4.70.6.4.3.3.6
(05-26-2022)
PARC Special Situations

- (1) When a referral is received on an organization for a tax year with a Short Statute (less than 24 months):
- Standard Classification procedures are followed.
 - If the same issue is present in a later tax year, the later tax year may be used.
 - Always consult the CL Manager if there are questions or concerns.
- (2) If other special situations arise, consult the CL Manager.

4.70.6.4.3.3.7
(09-27-2019)
PARC Periodic Quality Review

- (1) The CL Manager will conduct periodic quality reviews by selecting and reviewing a sample of referrals with allegations and evidence of impermissible political/lobbying activities (those with Project Code 8302 and Referral Type 38) to provide reasonable assurance that documentation requirements are met.

4.70.6.4.3.4
(03-01-2021)

**Referrals on
Automatically Revoked
Tax-Exempt
Organizations**

- (1) The Pension Protection Act of 2006 included a provision that an exempt organization's tax-exempt status is automatically revoked when it fails to file a required annual return or notice (that is, Forms 990, 990-EZ, 990-PF or electronic notice on Form 990-N) for three consecutive years effective for tax years beginning after 2006. These organizations are placed in "Exemption Revoked" status ("Status 97") on IDRS-EO/BMF. Because these organizations are no longer recognized as tax-exempt, C&CA will only select for examination referral cases that have potential badges of fraud, illegal or illicit transactions or terrorism.

Note: EO/BMF Codes are found in the Information Systems Codes - EO Quick Reference document, see IRM 4.70.6.1.7 (1), Related Resources.

- (2) When classifying a referral on an exempt organization that has been automatically revoked and the classifier determines that the referral has potential badges of fraud, illegal or illicit transactions or terrorism, the following steps are taken:
1. The classifier prepares a memo providing the issue, facts, and substantiating evidence that supports a recommendation for examination.
 2. The classifier submits this memo to the CL Group Manager for review and approval.
 3. If the CL Group Manager approves and signs the memo, the CL Group Manager forwards the memo to the C&CA Program Manager for consideration.
 4. If the C&CA Program Manager approves and signs the memo, the classifier transfers the case as an Immediate Assignment case to RCCMS Group 7992 (EO Virtual Shelf).
 5. If either the CL Group Manager or the C&CA Program Manager do not agree that the referral warrants examination, the referral is closed.

4.70.6.5
(05-26-2022)

**Other TE/GE Referrals
and Claims Procedures**

- (1) CL4 is responsible for various classification processes including:
- EP, ITG, TEB, and FSL/ET Referrals from CL3
 - Examination Reconsiderations
 - Bankruptcy, including IRC 505(b) Prompt Determination Requests
 - Claims/Requests for Abatement
 - Offer In Compromise - Doubt as to Liability (OIC-DATL)
 - Requests for Abatement Under IRC 4962
 - Taxpayer Advocate Service Operational Assistance Requests (TAS OARs)

4.70.6.5.1
(09-28-2021)

**EP, ITG, TEB, and
FSL/ET Referrals from
CL3**

- (1) Upon receipt of the transferred RCCMS files from the CL3 Group, the CL4 Group Manager assigns referral activities to classifiers for evaluation.
- (2) CL4 classifiers evaluate referrals and close those without merit to "Final Close" status in RCCMS.

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.

- 4.70.6.5.1.1
(09-27-2019)
Routine (Non-Immediate Assignment) EP, ITG, TEB and FSL/ET Referrals
- (1) CL4 classifiers evaluate referrals on a first-in, first-out basis. The classifiers
 1. Convert those that warrant compliance action to compliance activities within RCCMS.
 2. Establish AIMS controls.
 3. Upload the functional case build sheet, together with other necessary documents, to the RCCMS case file.
 4. Hold the compliance activity in their inventory until full AIMS establishment.
 - (2) Upon full AIMS establishment of the compliance activities, the classifier transfers the compliance activities to the appropriate case assignment functional virtual shelf. For the correct functional codes to use, see Exhibit 4.70.6-2, Case Assignment Group - Virtual Shelves.
- 4.70.6.5.1.2
(05-26-2022)
Immediate Assignment EP, ITG, TEB, and FSL/ET Referrals
- (1) If CL4 classifiers determine that any EP, ITG, TEB, or FSL/ET referrals are Immediate Assignment, the CL4 classifiers will follow IRM 4.70.6.4.3.1, Immediate Assignment Referrals.
- 4.70.6.5.2
(09-28-2021)
Examination Reconsiderations
- (1) For details on examination reconsideration requests, see IRM 4.75.37.11, Request for Abatement - Examination Reconsideration.
 - (2) CL4 assigns the case with the source code for "Referral from Taxpayer". If the case is on RCCMS, CL4 asks the AIMS Analyst to retrieve the file from the RCCMS Library.
- Caution:** For Claim Examination Reconsiderations, use source code "Claim for Refund/Abatement - Not Paid."
- Note:** Examination source codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.
- 4.70.6.5.3
(05-26-2022)
Bankruptcy
- (1) CL4 receives notice from Insolvency of all tax exempt (and government) entities that have filed for bankruptcy, including IRC 505(b) Prompt Determination Requests. See IRM 5.9.1.4, The Role of Insolvency, for a description of Insolvency responsibilities. Also, see IRM 5.9.4.9, Prompt Determination Requests from Trustee, for IRC 505(b) Prompt Determination Requests.
 - (2) When notified, the bar date is often near expiration. This gives little or no time to do an examination and submit a claim before the expiration of the bar date.
 - (3) CL4 may assign bankruptcy referrals for tax exempt (and government) issues after a bar date has passed or is about to pass. CL4 may hold a bankruptcy referral for the subsequent year filing to determine if any new violations may have occurred.
- 4.70.6.5.4
(05-26-2022)
Claims/Requests for Abatement
- (1) The Ogden Service Center/Campus (OSC) receives and processes claims. If a claim is received by any other group in TE/GE, send it to OSC for processing. See IRM 21.7.7.6.16, EO Claim Procedures.

- (2) OSC forwards all claims that can't be processed by them to CL4. OSC establishes all such claims on AIMS in IDRS before sending to CL4. See IRM 21.7.7.6.16.
- (3) If the claim is received in CL4 without an AIMS account, CL4 will establish the claim on IDRS.
- (4) When an AIMS account is present on IDRS, CL4 establishes the claim on RCCMS.
- (5) CL4 classifiers will ensure a copy of the claim and original return is included in the claims case. Examination Special Support (ESS) accepts Statistics of Income Exempt Organizations Return Image Net (SEIN) copies for closing purposes. BRTVU is also acceptable if SEIN is not available.
- (6) CL4 classifiers will review the claim. Any claim for a refund that cannot be resolved by a CL4 classifier will be sent to Examination and will include a classification sheet detailing the issues that the examiner will need to resolve prior to closing.
- (7) All claims that have an ongoing examination will be sent to the Examination Group to be worked concurrently. The CL4 classifier will provide a detailed chronology that will include the claim issue, dollar amount and any secondary issues present.
- (8) For claims going to the Examination Group, the CL4 classifier will enter "IA-Clam" in the Comments field on the Codes/Checksheets Tab of the RCCMS compliance activity and on the RCCMS transfer request comment box.
- (9) Abatement cases involving penalties and/or interest only, and abatement cases for which no taxes were paid, will be designated as high priority cases. CL4 classifiers close abatement cases if they meet the following:
 - There was no prior examination.
 - There is no need to contact the taxpayer.
 - IRS is allowing the amount in full.
- (10) For abatement cases that cannot be closed by CL4, the CL4 classifier will enter the necessary information for the FAC in the Comments field of the Codes/Checksheets Tab on RCCMS.

Example: "High Priority-Abatement Case"

- (11) The CL4 classifier will notify the FAC and the CA Manager by email when a claim is put on the virtual shelf.

4.70.6.5.4.1
(09-27-2019)

**Claims - Statute of
Limitations**

- (1) The taxpayer must file a claim for refund within three years from the date the original return was filed or two years from the date the tax was paid, whichever is later (IRC 6511).
- (2) In the case where no original return was filed but taxes were paid (e.g., withholding, estimated tax payment), a claim is considered timely filed if filed within two years from the date of payment.
- (3) Use the following procedure to verify the statute of limitations date for filing:

Step	Procedure
1.	If an original return was filed, check the Assessment Statute Expiration Date (ASED) on IDRS by viewing a TXMODA or BMFOLT print.
2.	Compare the claim's OSC received date with the ASED. a. If the received date is earlier than the ASED, the claim is filed timely. b. If the received date is not earlier than the ASED, then check the postmark on the envelope. If the postmark is earlier than the ASED, then the claim is filed timely. c. If neither the received date nor the postmark is earlier than the ASED, return the case to the OSC Statute Control Group. CL4 does not have claim disapproval authority.
3.	Check if the claim was signed by the taxpayer: If not signed and the ASED has already passed, return the case to the OSC Statute Control Group. A claim without a signature is not valid.
4.	Print IDRS research (<i>i.e.</i> , TXMODA, AMDISA, BMFOLA, BMFOLI, BMFOLR, BMFOLZ, and BMFOLO).
5.	Check TXMODA for transaction code (TC) 976, <i>Posted Duplicate Return</i> . TC 976 creates an -A freeze on accounts when a TC 150, <i>Return Filed and Tax Liability Assessed</i> , is present. -A freeze prevents a refund or offset from posting to the module until an adjustment is made. a. If the TC 976 hasn't posted to the module, make a copy of the claim and send it to the Field Agent Support Team (FAST) for posting. b. Assign the claim to the Return Classification Specialist (RCS) for processing.

4.70.6.5.4.2
(05-26-2022)

Joint Committee Claims

- (1) CL4 is responsible for determining whether a claim case may fall under Joint Committee (JC) jurisdiction. A case with a refund or credit in excess of \$2 million (\$5 million for C corporations) is a JC case. Refer to IRM 4.36.2, Identification of Joint Committee Cases.
- (2) All potential JC claims must be sent to Examination.
- (3) Additional sources for information on Joint Committee procedures include the following:
 - EO Examination procedures for Joint Committee cases are provided in IRM 4.75.37.7.10, Joint Committee Cases.
 - EP Examination procedures for Joint Committee cases are provided in IRM 4.71.8, EP Claims.
 - Examiner's responsibilities are provided in IRM 4.36.3, Joint Committee Procedures, Examination Team Responsibilities.
 - Refer to <https://irssource.web.irs.gov/LBI/Lists/KMNECPA/AllItems.aspx>.
 - Email your inquiry to the mailbox at *LB&I Joint Committee Assistance.

4.70.6.5.4.3
(05-26-2022)

Net Operating Loss (NOL) or Capital Loss Carrybacks

- (1) A Net Operating Loss (NOL) occurs when trade or business deductions exceed income. An NOL lowers taxes in an earlier year, allowing a refund for taxes already paid. Any loss remaining after applying the NOL to preceding years is carried forward to lower taxes in a succeeding year. The taxpayer must use the NOL before applying unused credits.

- (2) An NOL arising in taxable years beginning after August 5, 1997, can be carried back 2 years and forward 20 years. Prior to this change, a taxpayer could take an NOL back 3 years and forward 15 years. While the Tax Cuts and Jobs Act (TCJA) eliminated the option for most taxpayers to carry back a NOL for tax years ending after 2017, the CARES Act passed on March 27, 2020, partially reversed that TCJA provision. The CARES Act allows any NOL arising in a tax year beginning after December 31, 2017, and before January 1, 2021, to be carried back for five preceding years.
- (3) Carryback claims differ from other claims for years beginning after November 10, 1978. An extension of time to file which has been granted does not terminate on the date the return is filed. The claim is valid if filed on or before the extended due date, regardless of the filing date of the original tax return.
- (4) The procedure to verify the statute is the same as for other claims except for the extension issue. Use alpha code BB, which represents a Carryback Update.
- (5) Prepare Form 2285, Concurrent Determinations of Deficiencies, when:
 - There is a carryback of two loss years to one year.
 - There is a carryback and a general adjustment to the receiving year. See IRM 20.2.9, Interest on Carryback of Net Operating Loss, for instructions and examples regarding the completion of Form 2285.

4.70.6.5.4.4
(09-28-2021)

Protective Claims

- (1) Protective Claims are formal claims or amended returns for credit or refund which are filed normally based on expected changes in a
 - Current IRC section
 - Current regulation
 - Pending legislation
 - Current litigation
- (2) Consider the following as “protective claims:”
 - Claims identified as a pending court case or decision
 - Protective claims for direct and indirect foreign tax credits
 - IRC 403(b) claims
- (3) Update AIMS and RCCMS to status “Suspense-All Others” for identified protective claims and place in suspense.

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.

4.70.6.5.4.5
(05-26-2022)

Surveyed Claims

- (1) If after reviewing a claim the CL4 classifier determines it is clearly allowable, the classifier must obtain approval from the CL4 Manager. If approved by the CL4 Manager, the classifier prepares the claim as a “survey” closure on RCCMS as shown below.
- (2) The CL4 classifier creates a New Compliance Closing Record on RCCMS and enters the following information in the General Tab:

General Tab Field	Action/Entry
Validate for:	Close
Disposal Code:	“103-Claims Allowed in Full” (surveyed)
Survey Reason Code:	“E-Other”
Closing With:	“7-Paperless Non-Examined”
Remarks and Comments:	Include a brief but clear and concise narrative as to why the claim is allowed in full.

- (3) In the Codes/Checksheets Tab, the classifier marks the status code as “Selected, Not Assigned.”
- (4) The CL4 classifier enters a brief narrative as to why the claim is allowed in full in the Chronology Tab.
- (5) The classifier marks the Compliance Activity as “Validate for Close” and checks the **Update AIMS** box and the **All Electronic** box before saving and closing the Compliance Activity screen.
- (6) The classifier deletes any Exam Issue Codes.
- (7) Then, the classifier assigns the claim to the CL4 Manager for review and final approval to survey the claim.

Note: If working with a paper claim, the return will need to be stamped “surveyed before assignment.” Additionally, the Closing With box will be “1-Original Return” and the **All Electronic** box will not be checked.

- (8) If the CL4 Manager agrees with the surveyed claim, the CL4 Manager enters a comment in the Chronology Tab regarding agreement to survey. The CL4 Manager then marks the **Update AIMS** box and transfers the claim to the closing unit using the status code “Closing Unit: Unassigned” in the transfer screen and the codes (and addresses for paper cases) shown in Exhibit 4.70.6-3, Closing Unit Codes and Addresses.

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.

4.70.6.5.5
 (09-27-2019)
**Offer In Compromise -
 Doubt as to Liability**

- (1) To process an Offer in Compromise - Doubt as to Liability that comes into Classification, see IRM 4.75.37.14, Offer in Compromise - Doubt as to Liability (OIC-DATL), for instructions.

4.70.6.5.6
 (09-27-2019)
**Requests for Abatement
 Under IRC 4962**

- (1) IRC 4962(a) provides discretionary authority to the Service not to assess, or to abate or refund, certain “qualified” Chapter 42 first-tier taxes if the organization establishes that a taxable event

- Was due to reasonable cause;
- Was not due to willful neglect; and,
- Has been corrected within the correction period for the taxable event.

Note: Refer to IRC 4962(c) for substitute language regarding the IRC 4955 tax.

- (2) CL4 follows the procedure for claims shown in IRM 4.5.3, TE/GE AIMS Special Processing Procedures. CL4 classifiers also follow the procedures in IRM 4.75.37.9, Requests for Abatement under IRC 4962.
- (3) If exam controls are not already established upon receipt of the abatement, CL4 establishes the exam controls as follows:
 - If the tax was assessed against a disqualified person or organization manager, establish on AIMS NMF (MFT 66, Form 4720-A).
 - If the tax was assessed against a private foundation or exempt organization, establish on AIMS BMF (MFT 50, Form 4720).
- (4) If Form 4720-A, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC (MFT 66), reflects assessment of both first and second-tier tax:
 - a. Include a Manual Accounting Replacement System (MARS) transcript with the request for abatement showing the assessment of excise tax against a disqualified person or other related person. The EIN or SSN must be included. Process the second-tier abatement using Form 3870, Request for Adjustment.

Note: The MARS transcript is for AIMS NMF accounts.
 - b. If the request for abatement has a second-tier tax assessment but does not have an Automated NMF transcript attached, send the request for abatement back to OSC for processing on Automated NMF. Upon receipt of the transcript, process the second-tier tax abatement.

4.70.6.5.7
(09-27-2019)

**Taxpayer Advocate
Service/Operational
Assistance Requests**

- (1) The TAS sends all TE/GE operational assistance requests (OAR) to Classification at **TEGE-CPC-Classification*. The TE/GE TAS liaison identifies the proper recipients of the requests.
- (2) Upon receipt of an OAR, the liaison checks IDRS and AIMS to see if it is opened in the field. If not, then the liaison checks RCCMS to see if there are prior examinations for the period or other periods. The liaison establishes contact with TAS before taking further actions.
- (3) For cases open in the field, the liaison
 - a. Emails the Examination Group Manager to let them know that the case they currently have is now a TAS OAR case and needs priority attention.
 - b. Carbon copies their own manager on the email.
 - c. Forwards a copy of the OAR to the Examination Group Manager for review and to contact the TAS advocate.
 - d. Completes the following portions of Section V on Form 12412, Operations Assistance Request (OAR):
 - Liaison Received Date
 - Liaison Acknowledged Date
 - Date Assigned (to the group)

- (4) For cases under examination for another year, the liaison forwards the TAS OAR to the group so that they can work with TAS Advocate on the OAR request. The liaison performs the same procedures as listed above for cases open in the field.
- (5) If the case is not under examination, the liaison reviews the case and sees if he/she can make correction. If not, the liaison establishes the case on AIMS/RCCMS and forwards to the shelf as Immediate Assignment (IA) to a field group upon full AIMS establishment. See Exhibit 4.70.6-2, Case Assignment Group - Virtual Shelves, for the correct functional codes to use.
- (6) An OAR can be resolved without contacting the taxpayer if they provided all of the information needed.

Example: An examination report shows that the tax was abated by the field examiner during the examination but the correct codes weren't entered at closing to abate the tax. The classifier can prepare Form 3870, Request for Adjustment, to get the account updated and the tax abated without contacting the taxpayer.

Caution: Before making any such adjustment, the classifier must review the prior case documents from the RCCMS library to make sure that the information provided from TAS or the taxpayer is accurate.

Note: All TAS OAR cases require immediate assignment as they are priority cases (exception noted in the next paragraph). TAS only gives TE/GE a limited time to complete the request.

- (7) For penalty abatement requests unrelated to a prior examination where reasonable cause exists, classifiers
 - 1. Complete Form 3870, Request for Adjustment.
 - 2. Email it to the FAST Unit at **TEGE FAST*.
 - 3. Keep the RCCMS case file until notified of the processed Form 3870 and posted adjustment.
- (8) If a classifier resolves the issue without taxpayer contact, he/she completes the rest of Section V and VI of Form 12412. He/she emails it to the TAS case advocate and copies the classifier's manager and the liaison. This is now a completed and closed OAR.
- (9) If CL4 cannot resolve the OAR, the classifier establishes it on AIMS and RCCMS and transfers it to the virtual shelf. The classifier prepares the field guide sheet and CCR for the case and loads it to RCCMS.

Reminder: When establishing the case on RCCMS, include the following comment in the Comments box on the Codes/Checksheets Tab of RCCMS:
"Immediate Assignment - TAS OAR; contact TAS Liaison [NAME] to inform of the group assignment."

- (10) When transferring OAR cases, cases with open examinations go to the field group working the examination.

4.70.6.6
(09-27-2019)
**Whistleblower
Procedures**

- (1) CL1 and CL2 Groups within C&CA house the Whistleblower (WB) program for TE/GE.
- (2) For general guidance on Whistleblower Claims, see IRM 25.2, Information and Whistleblower Awards.
- (3) The TE/GE WB Coordinator coordinates the handling of the WB claims. Subject Matter Experts (SMEs) will handle the WB claims for their respective functions (EO WB-A, EO WB-B, EP, FSL, ITG, and TEB).
- (4) The TE/GE WB Coordinator:
 - a. Monitors E-Trak for new WB claims.
 - b. Assigns claims to WB classifiers and designates functional SMEs.
 - c. Monitors status of WB claims and provides status updates to the ICE unit.

4.70.6.6.1
(09-27-2019)
Examination Potential

- (1) When a classifier determines that a WB claim may have examination potential, the WB claim is assigned to a designated functional SME. The SME follows the procedures in this section.
 - (2) Upon review of the WB claim, the SME may determine that a debriefing and taint review is needed. If so, see IRM 4.70.6.6.1.1, Debriefing/Interview/Taint Review.
 - (3) Add the following documents to the WB claim file in the group’s WB folder on the share drive:
 - Form TD F 15-05.11, Sensitive But Unclassified (SBU) Cover Sheet.
 - Form 11369, Confidential Evaluation Report on Claim for Award.
 - The appropriate whistleblower (A or B) case instructions.
 - (4) The SME establishes the WB claim on RCCMS as a “New Referral.”
- Caution:** Under no circumstances will any documents from the WB claim files be included in the RCCMS case files; these documents must never be commingled.
- (5) Conduct IDRS research to determine if the entity is under examination for the same or different years.

If an entity is under examination...	Then...
For the same year	<ul style="list-style-type: none"> 1. Close the referral. 2. Send the electronic file to the CL Group Manager. 3. Send a copy to the Functional Assignment Coordinator. 4. Ask the group to update the source code, as appropriate.

If an entity is under examination...	Then...
For a different year	For WB EO Claims: Determine whether to convert the claim to a compliance activity. For all compliance activities: <ol style="list-style-type: none"> 1. Enter "IA - Referral - prior year in GXXXX" in the Comments field on the Codes/Checksheets Tab within RCCMS. 2. Upload to RCCMS the tax return and internal research performed by the classifier. <p>Caution: Under no circumstances is a classifier to upload documents that will identify the referral as a WB claim.</p> <ol style="list-style-type: none"> 3. Establish AIMS controls for the compliance activity. 4. Notify the appropriate CL Group Manager when AIMS controls are fully established and the case is ready for transfer to the virtual shelf.
By Tax Exempt Bonds for a bond issue	Follow the steps outlined in "For the same year" above.

- (6) For selected WB claims not currently under examination, the SME takes the following actions on RCCMS:

Type of claim	Action to perform
WB-A (EO) Claims	Convert the referral to a compliance activity in RCCMS. Transfer to org codes 400-11112-7998.
WB-B claims Note: WB-B claims are Immediate Assignment (IA)	Convert the referral to a compliance activity in RCCMS with Update AIMS box checked. Insert "IA-Referral" in the Comments field on the Codes/Checksheets Tab on RCCMS. Transfer to the functional CA group's virtual shelf using the coding shown in Exhibit 4.70.6-2.
All other WB claims	Convert the referral to a compliance activity in RCCMS. Transfer to the functional CA group's virtual shelf using the coding shown in Exhibit 4.70.6-2.

4.70.6.6.1.1
 (09-27-2019)
**Debriefing/Interview/
 Taint Review**

- (1) The SME contacts TE/GE Counsel to ask for coordination of a "taint review" and debriefing/interview with the WB.
- (2) Upon assignment of a Counsel attorney, the SME:
 - a. Sends the entire WB file to the designated Counsel attorney.
 - b. Schedules a call with the attorney to discuss and decide whether a debriefing/interview of the WB is warranted.

- (3) If a debriefing is warranted, the SME contacts the WB to schedule a conference call with the WB, Counsel, and the SME.

Note: The purpose of the call with the WB is to clarify information provided, to determine if the WB has other information of value, or if any of the information provided is tainted.

- (4) The SME completes a Debriefing Checksheet with the WB after the interview and includes it in the WB claim file. See IRM 25.2.1.4.2.
- (5) When TE/GE Counsel completes the taint review, the attorney prepares a taint review and risk assessment memo and sends it to the SME to include in the WB claim file.
- (6) The SME considers the taint review, risk assessment memo, and all other information gathered. The SME then prepares a Summary of Taint Review and includes it in the WB claim file.
- (7) If an examination is not warranted, see IRM 4.70.6.6.2, No Examination Potential.
- (8) If an examination is warranted, the SME places all tainted material in a separate folder labeled "Tainted Material" within the WB claim file folder and continues to follow IRM 4.70.6.6.1.

4.70.6.6.2
(09-27-2019)

**No Examination
Potential**

- (1) The classifier completes Form 11369, Confidential Evaluation Report on Claim for Award, and a check sheet explaining why the WB claim was not accepted and sends both documents to his/her CL Group Manager, or designee, for concurrence.
- (2) For WB-A (EO) Claims, the CL1 Group Manager, or designee, either
- Returns the signed Form 11369 to the classifier, or
 - Holds a further discussion with the classifier, directing a conversion of the referral to a compliance activity.
- (3) For all other WB claims, the CL Group Manager, or designee, returns the signed Form 11369 to the classifier.
- (4) With the CL Group Manager's or designee's concurrence, the classifier:
- Sends the completed Form 11369 and the check sheet to the WO
 - Updates E-Trak
 - Notifies WB Coordinator
 - Sends an email to the WO requesting closure

4.70.6.7
(05-26-2022)

**Case Assignment Group
Procedures**

- (1) The TE/GE Functional Assignment Coordinator (FAC)
- a. Receives work requests from field groups.
 - b. Reviews the virtual shelf for appropriate compliance activities to fill the requests.
 - c. Prepares and submits work orders with a list of selected compliance activities to the CA Group Manager to fill the group work requests.
- (2) Upon receipt of a work order, the CA Group Manager assigns the activities to a CA Team Member.

Note: IA cases take precedence over all other case work.

- (3) The CA Group Manager is also responsible for receiving compliance activities in status code "Classification Control" and assigning them to a CA Team Member to be established on AIMS.

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.

- (4) CA Team Members are responsible for
- a. Building cases with the data listed on the case build sheets.
 - b. Performing AIMS establishments for the NMF compliance activities that are in status code "Classification Control" and then transferring them to the appropriate virtual shelf shown in Exhibit 4.70.6-2, Case Assignment Group - Virtual Shelves, as unassigned inventory in status code "Selected, Not Assigned."

Note: AIMS/RCCMS status codes are found in the Information Systems Codes - Quick Reference documents, see IRM 4.70.6.1.7 (1), Related Resources.

- c. Notifying the CA Group Manager when case builds and case establishments are complete.

4.70.6.7.1
(02-21-2021)
**CP2100 Notice
Recreates and IRPTR
Data**

- (1) Starting February 1, 2021, C&CA is responsible for securing most Form W-2 and Form 1099 data for TE/GE examination cases. A CP2100 Notice advises payers that backup withholding could become necessary if a payee fails to certify or validate their TIN. See IRM 4.23.3.3.2, CP2100 Backup Withholding (BWH) Notice Report. A CP2100 Notice recreate will provide the list of missing or mismatched Form 1099 data.
- a. CA will upload CP2100 Notice recreates into RCCMS case files during the initial case build when the request is included in the case build sheet or stocking report request provided by Issue Identification and/or Planning & Monitoring.
 - b. CA will provide IRPTR data for three tax years during the initial case build of all FSL/ET cases.
 - c. CA will provide IRPTR data for three tax years during the initial case build for other cases when the request is included in the case build sheet or stocking report request provided by Issue Identification and/or Planning & Monitoring.
- (2) If an examiner determines during an examination that he/she needs CP2100 Notice recreates and/or IRPTR data that was not provided in the initial case build, the examiner can request this information from CA as described below:
- a. Requesting CP2100 Data: After conducting IDRS research to ensure CP2100 Notices exist for the entity, an examiner will:
 - Send an encrypted email to **TE/GE CPC Case Assignment*
 - Subject line: "Request for CP2100 recreates"
 - Include a PMFOLB print for each tax year requested
 - b. Requesting IRPTR Data: After conducting IDRS research to ensure that data exists for the entity and years requested, the examiner will:

- Send an encrypted email to **TE/GE CPC Case Assignment*
 - Subject line: "Request for IRPTR data"
 - Include the PMFOLS print for each tax year
 - Include the completed Form 15270, Information Returns Processing Transcript (IRPTR) Order
- c. Once the IRPTR records are populated to the IRPTR table on RICS, the records are imported to Excel and sent to the examiner via Outlook or Skype/Teams, depending on the size of the file. In the event the file is too large for Skype/Teams, it can be saved and encrypted on a flash drive and then securely mailed to the examiner via overnight mail service.
- (3) In securing CP2100 Notice recreates, CA will follow the steps outlined in the Job Aid "QMF QUERY FOR CP2100_2019" located on the CP&C shared drive in the C&CA Desk Guides and CL4 & CA folders.
- (4) In securing IRPTR data, CA will follow the steps outlined in the Job Aid "Requesting IRAS DATA" located on the CP&C shared drive in the C&CA Desk Guides and CL4 & CA folders.

4.70.6.7.2
(02-21-2021)
**Monitoring the TE/GE
Case Assignment
Mailbox**

- (1) Employees in the TE/GE examination functions can send requests for IRPTR data and requests for CP2100 Notice recreates to the centralized TE/GE Case Assignment mailbox at **TE/GE CPC Case Assignment*.
- (2) Account Management Services (Customer Service) also uses this mailbox to send electronic copies of EO and EP claims.
- (3) This mailbox is monitored by Tax Examiners in CA. The Tax Examiner monitoring the mailbox will work with the CA Group Manager to ensure all items are correctly routed and processed.

Exhibit 4.70.6-1 (09-27-2019)**Immediate Assignment Referral Criteria**

The following cases are Immediate Assignment cases:

- TAS OARS
- Form 6544 , Request for Cooperating Examiner/Revenue Officer, from Criminal Investigation
- Referrals with strong indicators of potential fraud, illegal, or illicit transactions (including terrorism)
- Specialist Referral System Referrals from LB&I and SB/SE with examination potential only
- Claims/Partial Abatements with taxes paid for which Classification can't resolve
- WB-B cases with examination potential only
- Department of Labor Referrals-requests for Joint Investigations only
- OIC-DATL referrals
- Any other referrals the functions determine warrant immediate assignment

Note: For TAS OARs and OIC-DATL referrals, assign the case to the examination group that originally assessed the tax and/or penalties.

Exhibit 4.70.6-2 (09-27-2019)
Case Assignment Group - Virtual Shelves

Function	Primary Business Code (PBC)	Secondary Business Code (SBC)	Employee Group Code (EGC)
EO	400	11112	7992
EP	400	12112	7692
FSL/ET	400	23116	7242
ITG	400	24102	7282
TEB	400	25116	7227

Exhibit 4.70.6-3 (05-26-2022)
Closing Unit Codes and Addresses

Function	Primary Business Code (PBC)	Secondary Business Code (SBC)	Employee Group Code (EGC)
EO	400	11115	7997
EP	400	12115	7697
FSL/ET	400	20011	7204
ITG	400	20011	7204
TEB	400	20011	7204

For claims that are paper cases and closing to the closing unit, prepare a Form 3210, Document Transmittal, and send the claims to the following address:

For EO claims

Internal Revenue Service
MC DAL 4980
1100 Commerce St.
Dallas, TX 75242

For EP, FSL/ET, ITG, or TEB claims

Internal Revenue Service
2 Metrotech Center, ATTN: Closing Unit Manager
100 Myrtle Avenue
Brooklyn, NY 11201

