



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.103.1

NOVEMBER 24, 2023

## EFFECTIVE DATE

(11-24-2023)

## PURPOSE

- (1) This transmits a revision of IRM 4.103.1, Compliance Data Environment (CDE), CDE Application and Procedures.

## MATERIAL CHANGES

- (1) The following table provides changes made to IRM 4.103.1, Compliance Data Environment (CDE), CDE Application and Procedures.

New IRM Reference	Change Details
IRM 4.103.1.1.1(1)	Updated verbiage
IRM 4.103.1.1.3(3)	Updated bullet list to table per IRM style Guide
IRM 4.103.1.1.3(6)	Removed reference to printing within CDE - First bullet removed
IRM 4.103.1.1.6	Removed reference to printing within CDE - Non-filer strategy set and strategy set
IRM 4.103.1.1.8(3)	Updated resource destination for SharePoint and Knowledge Management sites
IRM 4.103.1.1.8(4)	Updated resource destination for SharePoint and Knowledge Management sites
IRM 4.103.1.2.1(1)	Updated bullet list to table per IRM style Guide
IRM 4.103.1.3.1	Added new subsection: Yearly User Listing Reconciliation
IRM 4.103.1.3.1.1	Added new subsection: Introduction and Purpose
IRM 4.103.1.3.1.2	Added new subsection: Working the Report
IRM 4.103.1.3.1.2(2)	Updated bullet list to table per IRM style Guide
IRM 4.103.1.3.1.3	Added new subsection: Document Retention
IRM 4.103.1.4.7	Removed reference to printing within CDE
IRM 4.103.1.4.10(1)	Removed reference to printing within CDE
IRM 4.103.1.4.10(3)	Removed reference to printing within CDE - First bullet removed
IRM 4.103.1.5.1(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.5.2(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.5.3(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.5.4(1)	Updated from SharePoint to Knowledge Management site

<b>New IRM Reference</b>	<b>Change Details</b>
IRM 4.103.1.5.5(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.5.6(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.5.7(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.6.5	Removed reference to printing within CDE
IRM 4.103.1.6.6(3)	Updated Knowledge Management site on third bullet
IRM 4.103.1.6.6.1.2(5)	Updated bullet list to table per IRM style Guide
IRM 4.103.1.6.6.2(6)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.7.2.2 (1)	Updated bullet list to table per IRM style Guide
IRM 4.103.1.7.2.2(2)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.7.3(2)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.7.4(1)	Revised to Intake System option
IRM 4.103.1.7.5.1(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.7.6	Changed SAAS reference to Splunk and added notation about Splunk
IRM 4.103.1.7.8(2)	Removed reference to printing within CDE
IRM 4.103.1.8.2(1)	Updated from SharePoint to Knowledge Management site
IRM 4.103.1.8.2(3)	Updated SharePoint site and added note providing instructions on how to gain access
IRM 4.103.1.8.2(4)	Updated SharePoint site and added note providing instructions on how to gain access
IRM Exhibit 4.103.1-1	Added IRM reference for Filter Creator
IRM Exhibit 4.103.1-2	Added New Exhibit

- (2) Editorial changes made throughout the IRM include updating organizational titles, correcting grammar and web links.

### **EFFECT ON OTHER DOCUMENTS**

This supersedes IRM 4.103.1 dated January 25, 2022.

### **AUDIENCE**

Small Business/Self-Employed (SB/SE), Wage and Investment (W&I), and Large Business and International (LBI) employees who use the CDE application.

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4.103.1

CDE Application and Procedures

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4.103.1.1  
(11-24-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** This Internal Revenue Manual (IRM) section provides information about the Compliance Data Environment (CDE) software program. It describes:
  - Data available in CDE
  - CDE roles and uses
  - Procedures for requesting access and help
  - Operating procedures for CDE users
  - Reports available
- (2) **Audience:** Small Business/Self-Employed (SB/SE), Wage and Investment (W&I) and Large Business and International (LBI) who use the CDE application.
- (3) **Policy Owner:** Exam Case Selection (ECS) is under Headquarters (HQ) Examination.
- (4) **Program Owner:** Exam Systems and Projects (ESP) is under Technology Solutions (TS).
- (5) **Primary Stakeholders:** SB/SE Examination, Exam Case Selection (ECS) and Exam Systems and Projects (ESP).
- (6) **Program Goals:** The policies and procedures contained in this IRM provide IRS Examination business units with processes and procedures for working with CDE to accomplish workload identification, selection, classification, delivery and assignment of returns plus queries of tax return data along with input, storage, and retrieval of Low Income Housing Credit (LIHC) data.

4.103.1.1.1  
(11-24-2023)  
**Background**

- (1) Compliance Data Environment (CDE) is a workload identification, planning, and delivery system that operates in a web-based environment. It is used to filter, order, classify, and deliver returns. It also allows for the electronic assignment to examiners of returns which will be uploaded into RGS. CDE also provides a secure environment for input and data retention of LIHC program data.

4.103.1.1.2  
(11-24-2023)  
**Authority**

- (1) IRM 1.1.16.5.5.3, Exam Case Selection
- (2) IRM 1.1.16.6.1.6, Examination System & Projects
- (3) IRM 1.2.1.2.36, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection
- (4) IRM 1.2.1.5.7, Policy Statement 4-9, Highest Integrity Expected
- (5) IRM 1.2.1.5.10, Policy Statement 4-21, Selection of Returns for Examination

4.103.1.1.3  
(11-24-2023)  
**Responsibilities**

- (1) The Director SB/SE Examination is the owner of CDE. The office of the Director SB/SE Examination is responsible for setting national standards and policies for the implementation and operation of CDE. This office is responsible for providing staffing and funding to ensure the ongoing operation of CDE.
- (2) The Director SB/SE Operations Support (OS), Technology Solutions (TS) has overall authority and responsibility for the security and proper operation of CDE. TS ensures the following national guidelines and standards are met:

## 4.103 Compliance Data Environment (CDE)

- a. Security requirements are met and continuously maintained with support from SB/SE Business Systems Planning (BSP).
  - b. Privacy and disclosure safeguards are met.
  - c. All Information Technology (IT) policies and standards are followed.
  - d. TS provides program direction, oversight, and monitoring of Exam Systems and Projects (ESP).
- (3) The Director SB/SE Operations Support, Technology Solutions, Exam Systems & Projects (ESP) is responsible for the development, enhancement, and maintenance of CDE which includes:

<b>Director SB/SE Operations Support, Technology Solutions, ESP Responsibilities:</b>
Researching and designing CDE
Analyzing and testing program changes to update and improve the system
Establishing user requirements
Prioritizing change requests based on user input and system/resource limitations
Gathering, verifying and correcting system defects
Providing FISMA updates to both the System Security Plan and Information System Contingency Plan
Ensuring CDE is 508 compliant with each release
Producing data for approved ESP data requests
Maintaining a database with the most current data available
Providing e-mail assistance to the CDE customers
Participating in user meetings and conference calls upon request
Working with other business units
Informing users and other internal customers of system changes and other developments of interest or importance

- (4) Director, Exam Case Selection (ECS) is responsible for providing policy guidance, assistance, and oversight to the areas and campuses.
- (5) Program Manager, Field Case Selection (FCS) is the program manager responsible for providing guidance on the selection of cases and delivery of inventory for SB/SE Field Exam. FCS serves as a liaison between the CDE users and ESP on policy related issues.
- (6) The Planning and Special Programs (PSP) Territory Manager (TM) is responsible for the selection of cases and delivery of inventory within their exam area. The responsibility for the proper use and administration of CDE includes the following:
- Ensuring security incident and integrity procedures are followed
  - Ensuring HQ policies and procedures are followed
  - Approving research requests

- Approving access to IRS employee returns
- (7) The Director, Security Operations & Standards Division, Associate Chief Information Officer (ACIO) certifies CDE operates within all IRS security parameters.
- (8) The PSP coordinator responsibilities are dependent on their authorized CDE user role. A coordinator's responsibilities can include the following:
- Developing compliance projects designed to identify noncompliant taxpayers and preparers
  - Coordinating classification, case building and assignment of CDE returns
  - Preparing and analyzing the appropriate CDE reports to manage and maintain their CDE inventory and monitor classification details
  - Providing area profile(s)
  - Promoting awareness of CDE as a compliance system through presentations, memorandums, local procedural documents and individual assistance
  - Serving as a point of contact for program related inquiries and providing technical, clerical and managerial personnel with instruction, guidance and feedback on program operations

4.103.1.1.4  
(11-24-2023)  
**Program Management  
and Review**

- (1) The following **program reports** can be generated in CDE:
- Inventory Report
  - Select Rate Report
  - Statute Report
  - Strategy Sets Report
  - Filter Summary Report
  - Filter Stratification Report
  - Filter Sample Utility Report
- (2) Only certain CDE users can create these reports.
- (3) Other reports can be created outside of CDE using a standalone program linked to specific data exported by CDE.
- (4) The reports can be used to analyze inventory, classification selection, issue identification, surveys, and other trends related to the selection of inventory.

4.103.1.1.5  
(11-24-2023)  
**Program Controls**

- (1) Access to CDE is through the *Employee User Portal*(EUP). Request this access first.
- (2) Then submit a *BEARS request (Business Entitlement Access Request System)* for the requested user roles. See IRM 4.103.1.4, CDE Roles for examples of the available roles.
- (3) Security features include:
- Restricting accesses to authorized individuals
  - Logging and monitoring accesses
  - Maintaining audit trails
  - Identifying employee returns to allow appropriate handling
  - Setting Negative TIN (Taxpayer Identification Number) Check (NTC) procedures in place to restrict users from unauthorized access

4.103.1.1.6  
(11-24-2023)

(1) This table lists commonly used **terms** in CDE and their definitions:

**Terms**

Term	Definition
Additional Data	Includes FinCEN, IDRS, third party data (data from an asset locator/people locator electronic service and available with allocated funding), K-1's and related returns (payer and payee).
Attached Documents	Attached case file documents include white papers, amended returns, taxpayer correspondence, or other relevant information. Workload creators, classification coordinators and delivery coordinators can attach documents.
CDE Facsimile	Tax return information from the CDE database in a one or three year format.
Case File	A case file consists of a 1 year CDE facsimile or a 3 year comparative CDE facsimile. It can also include additional data, if ordered by the workload creator or strategy creator, plus attached documents.
Case File ID	A unique identification number assigned to each case file by CDE. It cannot be changed.
Case File List	The case file list for a classifier contains Electronic Case Files (ECFs) they have classified. For a reviewer, it displays classified ECFs by all classifiers assigned to a workload set. For CDE group managers, it displays all electronically delivered ECF by PBC/SBC/EGC. For examiners, it displays all assigned case files.
Deletion Set	Case files or workload sets deleted (surveyed) by the virtual inventory administrator in CDE.
Deletion Set ID	A unique identification number assigned to each deletion set by CDE. It cannot be changed.
Deletion Set List	A listing of all deletion sets containing AIMS errors in CDE for the virtual inventory administrator.
Delivery Set	A group of case files that are delivered for examination. A delivery set is identified by workload set, criteria search, or specific TIN.
Delivery Set ID	A unique identification number assigned to each delivery set by CDE. It cannot be changed.
Delivery Set List	A listing of all delivery sets created by a specific delivery coordinator.
Electronic Case File (ECF)	Contains a cover sheet, 1 or 3 year CDE facsimile returns, an electronic classification check sheet, and additional data (if ordered), plus attachments.

Term	Definition
Electronic Classification Check sheet (ECC)	An ECC is an electronic version of a classification check sheet.
Elimination Filter	An elimination filter is used to query a filter result set and remove the rows from that result set that meet (or don't meet) the criteria for the elimination filter definition.
Execution Filter	An execution filter is used to query the entire CDE database and create a filter result set with the tax returns that meet the criteria of the execution filter definition.
Filter	A series of one or more Boolean statements used to identify returns with a specified characteristic or group of characteristics.
Filter Result Set	A filter result set is a set of tax returns created when a user executes an execution filter or uploads a TIN list.
Non-Filer Strategy Set	A non-filer set is a set of case files created by a csv (comma separated values) TIN list. Case files in a non-filer set are not classified. . Non-filer sets are used to validate a return was not filed and to gather additional data options.
Profile	A summary of one or more significant filing characteristics of a population.
Sample Seed	A number representing the starting point in the random number sequence for the statistical sampling process. A sample seed value is used to initialize a random number generator. A filter creator can specify a seed value to randomly select returns from each filter stratum. The same sample result can be recreated using the seed number if recreated using the same filter result set and stratification. CDE creates the seed value if no seed value is specified.
Spigot	Return Classification Coordinator
Strategy Set	Strategy sets are used to validate current strategies and create new strategies. Case files in a strategy set are not classified or moved to virtual inventory. Once CDE builds the case files and external data is retrieved (if requested), the strategy set is ready for classification.
Strategy Set ID	A unique identification number assigned to each strategy set by CDE. It cannot be changed.
Strategy Set List	A listing of all strategy sets created by a specific strategy creator.

Term	Definition
Strategy Set Name	A name, number or combination of both that is input when the strategy set is created.
T-Account	A list of sources and applications of funds compiled from transcribed tax return information for IMF (Individual Master File) returns.
TIN Upload Filter	A TIN upload filter is a type of execution filter created by uploading a TIN list, comparing the TINs to the tax returns in the CDE database and returning a filter result set with the tax returns that match the TINs in the list.
Transcribed Data	Information transcribed from the return into a database during tax return processing at the submission processing campus.
Virtual Inventory	The population of Electronic Case Files (ECF) selected for Exam through CDE. Case files are stored in virtual inventory until delivered or deleted.
Workload Set	A workload set is a set of electronic case files created by a workload coordinator and managed by assigned classification coordinators. The case files are classified online through CDE. When classification is complete, the case files selected for audit are moved to virtual inventory for later delivery (or deletion).
Workload Set ID	A unique identification number assigned to each workload set by CDE. It can't be changed.
Workload Set List	A listing of all workload sets created by a specific workload creator.
Workload Set Name	A name, number or combination of both that is input when the workload set is created.
XML File	File format used by workload creators to create multiple workload sets.

4.103.1.1.7  
(02-26-2021)

(1) This table lists commonly used **acronyms** and their definitions:

#### Acronyms

Acronym	Definition
ACIO	Associate Chief Information Officer
AGI	Adjusted Gross Income
AIMS	Audit Inventory Management System
BOD	Business Operating Division

<b>Acronym</b>	<b>Definition</b>
BSP	Business Systems Planning
CDE	Compliance Data Environment
CIP	Compliance Initiative Project (Program)
DIF	Discriminant Function
ECC	Electronic Classification Checksheet
ECS	Exam Case Selection
EGC	Employee Group Code
EIN	Employer Identification Number
ERCS	Exam Return Control System
ESP	Exam Systems and Projects
EUP	Employee User Portal
FCS	Field Case Selection
FinCEN	Financial Crimes Enforcement Network
GSS	General Support System
IDRS	Integrated Data Retrieval System
IEP	Integrated Enterprise Portal
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Information Technology
LBI	Large Business and International
LIHC	Low Income Housing Credit
NAICS	North American Industry Classification System
PBC	Primary Business Code
POD	Post of Duty
PSP	Planning and Special Programs
PSSN	Primary Social Security Number
PTIN	Preparer Tax Identification Number
RGS	Report Generating Software
RPP	Return Preparer Program
RTF	Returns Transaction File
SB/SE	Small Business/Self-Employed
SBC	Secondary Business Code
SEID	Standard Employee Identifier

Acronym	Definition
TC	Transaction Code
TCO	Tax Compliance Officer
TIN	Taxpayer Identification Number (can be an individual or a corporate entity)
TM	Territory Manager
TS	Technology Solutions
VI	Virtual Inventory
VIA	Virtual Inventory Administrator
W&I	Wage and Investment
XML	Extensible Markup Language

4.103.1.1.8  
(11-24-2023)

**Related Resources**

- (1) IRM 4.1.2, Workload Identification and Survey Procedures
- (2) IRM 4.1.5, Case Building, Classification, Storage and Delivery
- (3) *Electronic Delivery SharePoint*

**Note:** Access to this site will require approval from Field Case Selection (FCS).

- (4) *CDE SharePoint*

**Note:** Access to this site will require approval from FCS.

- (5) *Exam Systems Knowledge Base - Home (sharepoint.com)*

4.103.1.2  
(11-24-2023)

**Overview**

- (1) Compliance Data Environment (CDE) is a workload identification, planning, and delivery system that operates in a web-based environment. It is used to filter, order, classify, deliver and assign returns.
- (2) CDE utilizes the IEPGSS infrastructure to provide secured web-enabled access to its users through the EUP. The system architecture for CDE includes the use of a Business Logic server and Database servers (MITS-30) that physically reside at an Enterprise Computing Center.
- (3) CDE is a secure, centralized database supplementing the current PSP return ordering and classification process.
- (4) CDE automates the classification process and provides a single source for all information required for workload management. CDE provides the information required to classify a return including a three-year return facsimile, entity data, related tax returns, and related information from external sources. Updates are automatically sent to AIMS and the on-line system includes an ECC as well.
- (5) Returns are identified and delivered in DIF descending order.
- (6) Returns may be delivered and assigned electronically.

- (7) CDE provides a secure environment for access to a database server for the LIHC program. In addition, CDE provides a user interface for data input, storage and retrieval.

4.103.1.2.1  
(11-24-2023)

**Benefits of CDE**

- (1) The table below highlights the benefits of CDE:

<b>CDE Benefits:</b>
Streamlines the audit workflow, supports workload identification and delivery for both DIF and strategic initiatives
Provides a 3 year return facsimile, entity information, preliminary Cash T-Account and related returns
Obtains information from outside sources - Integrated Data Retrieval System (IDRS), Financial Crimes Enforcement Network (FinCEN), and Third Party Data (option available with approved funding)
Allows attachment of white papers, amended returns, and taxpayer correspondence
Allows for on-line classification and review of returns reducing travel for classification details
Provides <b>just-in-time</b> inventory delivery (returns can be delivered in days instead of months)
Provides for faster input of returns into the audit stream
Allows users to create a workload set or strategy set from a filter result set
Allows a campus user to create a TC 424 request file or tickler file from a filter result set
Provides a paperless process
Allows for printing of case files to designated network printers (non-CDE) or electronic delivery
Allows for online case file assignment to examiners
Allows examiners to download CDE case files and upload them directly to RGS
Provides a secure environment for access to a database server for the LIHC program
Allows additional documents to be added to case files
Allows creation of multiple workload sets with one XML file

4.103.1.2.2  
(11-24-2023)

**Tax Return Data Available**

- (1) Data is available for the most current year and prior three years.
- (2) The following return types are available:

## 4.103 Compliance Data Environment (CDE)

- Form 1040 series, which includes Form 1040 - U.S. Individual Income Tax Return, Form 1040SR - U.S. Tax Return for Seniors, Form 1040PR - Federal Self-Employment Contribution Statement for Residents of Puerto Rico, Form 1040NR - U.S. Nonresident Alien Income Tax Return, 1040C - U.S. Departing Alien Income Tax Return, and Form 1040SS - U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) plus schedules related to this series
  - Form 1120, U.S. Corporation Income Tax Return and schedules
  - Form 1120-S, U.S. Income Tax Return for an S Corporation and schedules
  - Form 1065, U.S. Return of Partnership Income and schedules
  - Form 1041, U.S. Income Tax Return for Estates and Trusts and schedules
- (3) The CDE database contains tax return data from the return posted to Master File using TC 150. Subsequent amendments, duplicates, claims, etc. are not included in the database.
- (4) Tax return data refers to those lines that are transcribed at the campus during processing (located in the RTF), as well as certain information from the Master File such as POD, date of birth, audit history, and DIF score.

### 4.103.1.2.3 (01-25-2022)

#### Low Income Housing Credit Data Available

- (1) Data is available for the most current year and prior years per Document 12990, Records Control Schedules, which directs IRS functions on record retention and disposition. The LIHC tax forms are addressed in this document and each have their own computed compliance schedule of retention and disposition.
- (2) The following LIHC forms are input into the database:
- Form 8610, Annual Low-Income Housing Credit Agencies Report
  - Form 8610(Schedule A), Carryover Allocation of Low-Income Housing Credit
  - Form 8609, Low-Income Housing Credit Allocation and Certification
  - Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition
- (3) The LIHC database contains tax form data transcribed by the LIHC data entry team.

### 4.103.1.3 (11-24-2023)

#### Access to CDE

- (1) Compliance Data Environment (CDE) users are employees granted authorization to access the CDE application by the CDE User Administrator. Employees granted access to CDE may only research the applicable CDE data depending whether they are area, national, or campus users. - See Exhibit 4.103.1-1 , Table of CDE Roles.
- (2) Access to the CDE application requires two steps:
1. Register with the *Employee User Portal (EUP)*. Users must register and gain access with EUP prior to requesting CDE access.
  2. Complete a *BEARS (Business Entitlement Access Request System) Modify or Manage User Access Request* with the following information:
    - a. User's Standard Employee Identifier,

- b. User's requested role - See IRM 4.103.1.4, CDE Roles,
- c. User's first, middle, and last name,
- d. User's phone number,
- e. User's e-mail address,
- f. User's POD, city, and state,

**Note:** Please use the three-digit number along with the city and state; example: 192 – Detroit, MI.

- g. User's manager's first, middle, and last name,
- h. Manager's e-mail address,
- i. Primary Business Code, and

**Note:** This code starts with "1" if in W&I, "2" if in SB/SE, and "3" if in LBI.

- j. **CDE Examiner, Group Manager Proxy, and Delivery Coordinator** roles require additional information: include your Secondary Business Code and Employee Group Code.

**Note:** BEARS approval time frames: Please allow two (2) business days to process BEARS requests for users with existing accounts. New CDE accounts may take as long as 30 days to become active. Do not submit duplicate BEARS requests for accounts that are not modified or activated within these time frames but contact the CDE help desk with any questions or concerns at [SBSE.exam.cde.development.center@irs.gov](mailto:SBSE.exam.cde.development.center@irs.gov).

(3) Users must access CDE by logging into EUP with their SEID and password:

- a. Users must resolve any EUP password issues through the password reset feature on the EUP home page or through the IT help desk. CDE does not utilize passwords.
- b. Users are responsible for all their activities performed in CDE.

(4) Modify or Manage User Access Request:

- a. Add: Submit a Manage User Access Request to add a new role to your profile, or to create a new profile (such as new hires). This option will also add the role icon on the CDE Home Page. Multiple roles require an add for each role.
- b. Remove: Submit a Manage User Access Request to remove a role from an existing CDE profile. Multiple roles require a remove for each role. This option will remove the role icon from the CDE Home Page.
- c. Modification: Submit a Modify User Access Request to change or correct any role within your profile. This option will leave the role intact and will not remove the role icon from the CDE Home Page.

(5) Realignment - Area realignments will result in a change to an SBC, EGC or both. The realignments mainly impact the roles of CDE Examiners and Group Manager/Proxy. To ensure continuity of case inventory, Examiners and Managers should follow these steps:

- a. Once users identify the new SBC/EGC and before the changes take place, the user should submit a modification request to the impacted role and notate in the instructions that a realignment is occurring. Users should request access to the new SBC/EGC and retain access to the old SBC/EGC.
- b. Managers should assign all Status 10 (unassigned) inventory currently reflected on the old SBC/EGC inventory list to the Examiners.

- c. As a result of this process, each user impacted by the realignment will have permissions to both the old and new SBC/EGC simultaneously until all inventory from the old group is assigned, downloaded from CDE, and uploaded into RGS.
- d. Once users resolve all inventory in the old SBC/EGC another modify access request should be submitted to remove permissions to the old SBC/EGC since the realignment is complete.

4.103.1.3.1  
(11-24-2023)  
**Yearly User Listing  
Reconciliation**

- (1) On a yearly basis (from October 1st to December 31st of each calendar year) the HQ CDE Customer Service analyst will generate a user reconciliation report in Excel format. This yearly user listing reconciliation report will be:
  - a. sent to the CDE Coordinator in each area responsible for working this report (contact info will be provided by FCS) and
  - b. each area coordinator will work through the listing as indicated in IRM 4.103.1.3.1.2, Working the Report.
- (2) This listing should be worked within 90 days of receipt. For retention information see IRM 4.103.1.3.1.3, Document Retention.

4.103.1.3.1.1  
(11-24-2023)  
**Introduction and  
Purpose**

- (1) The purpose of working this report is to address the potential risk to data that may result from CDE roles being incorrectly assigned to individuals. As a general overview:
  - a. CDE roles identified for PSP individuals should be assigned to those individuals who are currently located within PSP (either on a detail or permanently) and have a need for that type of access to perform their job duties.
  - b. Classifier and Examiner roles would be assigned to those individuals with Tax Law training who are conducting face-to-face or in office examinations of tax returns.
  - c. Group Manager/Proxy and Reviewer are management roles that should be assigned to permanent or detailed managers (acting assignments as well) but can also be considered for those individuals who have expressed an interest in management such as Frontline Leader Readiness Program (FLRP) or Leadership Succession Review (LSR) candidates.

4.103.1.3.1.2  
(11-24-2023)  
**Working the Report**

- (1) Upon receipt of the report by the responsible individual this report will be sorted into separate tabs in the following format:
  - a. all roles,
  - b. roles assigned to PSP individuals,
  - c. roles assigned to front line examiners/classifiers, and
  - d. roles assigned to management individuals.
- (2) Once sorted, the data should be reviewed to ensure that the individuals are assigned to the proper role and still have a need to access the CDE role i.e., they have not left the IRS or any area using CDE such as W&I, SBSE, or LBI. The table below lists current CDE roles::

<b>CDE Roles:</b>
FC = Filter Creator
SC = Strategy Creator
WC = Workload Creator
CC = Classification Coordinator
DC = Delivery Coordinator
VI = Virtual Inventory
CL = Classifier
RU = CDE Examiner
RE = Reviewer
RM = CDE Group Manager/Proxy
LU = Low Income Housing Credit User
LM = Low Income Housing Credit Manager

- (3) If you are unsure whether the individual should have the role listed on the report refer to the table located in Exhibit 4.103.1-1, Table of CDE Roles. This table provides an “easy to read” version of who can have what CDE roles with the IRM references and any additional notations expanding upon those entries.
- (4) Once you have reviewed the entries and identified any removals or modifications, contact should be made with the impacted individuals requesting they submit a BEARS request to “perfect” the list. Submission of the BEARS request will ensure that CDE is updated to “match” what is shown on BEARS and both programs have the same information.
- For Removals – Users should submit a BEARS request using the manage access option and select “remove” on the first screen then identify the role to be removed.
  - For Modifications – Users should submit a BEARS request using the modify access option and include the entries to be corrected, e.g., Secondary Business Code, Employee Group Code, Post of Duty, etc. Information for this type of submission should be reflected within the Special Instructions portion of BEARS.
- (5) It is suggested that contact by the individual working this report who is requesting a BEARS submission be made via e-mail to have a “paper trail” capturing the request for action. If necessary, the immediate manager can be included on the e-mail sent to the user since the forthcoming BEARS request will require their approval.
- Note:** If contact is made with either the impacted individual or their manager and further research or communication determines no BEARS request can be generated, then that information should be routed to the CDE staff for someone to address the correction or removal.
- (6) This report should be digitally signed by both the individual working the report and their immediate manager. This can be accomplished by taking the Excel

document and converting it to an Adobe PDF to engage the digital signature option. Be sure to retain the final copy of the report with all your notations for your records as a normal work product since this document may be requested as part of an informal review to ensure adherence to IRM 4.103.1.

4.103.1.3.1.3  
(11-24-2023)

**Document Retention**

- (1) The completed report with all notations should be retained within PSP as other work products are kept. The retention period for this report can be found in Document 12990, Records and Information Management Records Control Schedules, at RCS 32 (Internal Revenue Service Records Control Schedule - IRS Electronic Tax Administration ETA), Item 47C and D (Compliance Data Environment CDE - Formerly Midwest Automated Compliance System MACS). Record this document on your File Records Plan with RCS 32. The document retention on these reports is six (6) years.

4.103.1.4  
(01-25-2022)

**CDE Roles**

- (1) Each user in CDE is assigned a role based on the BEARS request submitted. Multiple roles may be submitted for each user. The CDE staff approves the user role for the employee based on the information provided on the BEARS request. The role determines what icons are enabled for the user.
- (2) Each user is assigned to a single employee type. CDE requires the BOD code for each employee type. The employee type determines if the user is a national user, campus user or area user and access to CDE data is restricted based on the employee type.

4.103.1.4.1  
(02-26-2021)

**Workload Creator**

- (1) Workload creators begin the return identification process by identifying inventory either by criteria search, TIN list upload, or XML file. After the workload creator inputs and saves a new workload set, the classification coordinator takes over responsibility for the classification and review process.
- (2) It is recommended the role of workload creator be assigned to the positions commonly referred to as:
  - PSP Spigot/DIF coordinator(s)
  - Other PSP coordinators
- (3) The workload creator duties within CDE include:
  - Creating workload sets
  - Assigning classification coordinators to manage each workload set
  - Adding additional classification coordinators to a workload set
  - Attaching documents to a case file or workload set

4.103.1.4.2  
(11-24-2023)

**Classification Coordinator**

- (1) The classification coordinator manages the progress of workload sets, through CDE from the time the workload sets are created until moved to virtual inventory.
- (2) It is recommended the role of classification coordinator be assigned to the positions commonly referred to as:
  - Returns Coordinator
  - Returns Classification Coordinator (e.g., CIP, RPP, and PSP coordinators)
- (3) The classification coordinator duties within CDE include:

- Ensuring new classifiers and reviewers obtain timely access to CDE
- Assigning classifiers and reviewers to CDE workload sets
- Training new classifiers and reviewers in the use of CDE
- Monitoring the progress of CDE classification details
- Auto-classifying returns, as appropriate
- Moving workload sets to Virtual Inventory
- Addressing Command Code (CC) AM 424 rejects generated by AIMS within CDE
- Adding additional classification coordinators to a workload set
- Attaching documents to a workload set or case file

4.103.1.4.3  
(11-24-2023)  
**Classifier**

- (1) The classifier classifies tax returns assigned within the CDE system. The classifier can be assigned to classify one or more CDE workload sets.
- (2) It is recommended the role of classifier be assigned to the positions commonly referred to as:
  - Revenue Agent
  - Tax Compliance Officer
  - Returns Coordinator
  - Returns Classification Coordinator (i.e., CIP, RPP, and PSP coordinators)
- (3) The classifier duties within CDE include:
  - Online classification of CDE returns which includes reviewing IDRS, FinCEN, third party data (when funding is available), related returns and K-1's, if ordered for classification, and any attached documents.
  - Making a determination to either "Accept as Filed" or "Select for Audit".
  - Completing the ECC for each selected return.
  - Selecting a "Type of Work" Employee Group Code for each selected return.
  - **Important:** There should be no comments for accepted returns however selection of a reason code for accepted as filed returns is required. Comments are optional for selected for audit returns unless otherwise instructed.

4.103.1.4.4  
(01-25-2022)  
**Reviewer**

- (1) The reviewer evaluates a sample of classified returns in each workload set and determines whether the classifier made an appropriate decision to select or accept the return.
- (2) The CDE ECC includes a section for reviewer feedback. This reviewer feedback section should include comments related to the return and issues only and not specific evaluative feedback to the classifier. Form 5126, Classification Quality Review Record is to be used for evaluative feedback to classifiers. Classifiers will receive an e-mail on any comments included in the reviewer feedback section. It is recommended that the reviewer maintains a spreadsheet of reviewed returns with the information which will be required to complete Form 5126. They will need to review 10 percent of each classifiers' classified returns AND at least one return in each workload set.
- (3) It is recommended the role of reviewer be assigned to the positions commonly referred to as:
  - Returns Coordinator

- Returns Classification Coordinator (i.e., CIP, RPP, and PSP coordinators)
- PSP Section Chief
- Group Manager

(4) The reviewer duties within CDE include:

- Reviewing CDE classified returns.
- Ensuring the classifier has selected a “Type of Work” Employee Group Code for all classified returns.
- Determining whether the classifiers’ decisions are correct.
- Reviewing a minimum number of classified returns (per national guidelines) - See IRM 4.1.5.3.3, Review of Classification
- Completing Form 5126 for each classifier.
- Notifying the classification coordinator when a workload set is completed. CDE sends an e-mail notification to the classification coordinator after the first case file is reviewed.

4.103.1.4.5  
(11-24-2023)

**Delivery Coordinator**

(1) The delivery coordinator delivers the case files once the workload sets are moved to VI.

(2) The delivery coordinator role can only be assigned to an area user or campus user. An area delivery coordinator can only deliver returns in their area. A campus delivery coordinator can only deliver case files from workload sets created by campus workload coordinators within their same BOD.

(3) It is recommended the role of delivery coordinator be assigned to the positions commonly referred to as:

- Returns Coordinator
- Returns Classification Coordinator (i.e., CIP, RPP, and PSP coordinators)
- Tax Examiner
- Management/Program Assistant

(4) The delivery coordinator duties within CDE include:

- Delivering CDE case files by: workload set, criteria search, or individual cases
- Building/assembling case files
- Delivering and releasing electronic delivery sets
- Reprinting the delivery set or the delivery set Form 3210, Document Transmittal, if needed
- Viewing the delivery sets
- Addressing Command Code (CC) AMSTU rejects generated by AIMS within CDE
- Attaching additional documents to workload sets, case files or delivery sets

4.103.1.4.6  
(11-24-2023)

**Virtual Inventory Administrator**

(1) The VIA manages the CDE virtual inventory. Case files selected for audit and moved to VI by the classification coordinator sit in a virtual shelf until ready for delivery. Case files that are not delivered by the delivery coordinator remain in VI until the VIA deletes (surveys) them.

- (2) The VIA role can only be assigned to an area user or campus user. An area VIA can only delete case files in workload sets created by workload creators in their area. A campus VIA can only delete case files in workload sets created by campus workload coordinators within their same BOD.
- (3) It is recommended the role of VIA be assigned to the positions commonly referred to as:
  - Returns Coordinator
  - Returns Classification Coordinator (i.e., CIP, RPP, and PSP coordinator)
  - PSP Section Chief
  - Tax Examiner
  - Management/Program Assistant
- (4) The VIA duties within CDE include:
  - Monitoring inventory in appropriate employee group codes using the CDE or AIMS reports
  - Deleting excess CDE inventory in VI (short statute cases or cases no longer needed)
  - Reprinting CDE case files
  - Retrieving the “Status of TIN” when there are questions on the status of specific cases in CDE
  - Addressing CC AMSOC rejects generated by AIMS within CDE

4.103.1.4.7  
(11-24-2023)  
**Strategy Creator**

- (1) A strategy creator creates a strategy set by entering the required information and uploading a TIN list. The TIN list is created in an external text file. TIN lists can be for CIPs, RPPs, training returns, employee audits, other strategic initiatives or to get supplemental case building information on previously built returns. AIMS controls are not requested for tax returns included in a strategy set. However, CDE can check for AIMS controls, if requested.
- (2) A strategy creator can create a non-filer set by entering required information and uploading a csv file. The non-filer set builds a case file for each TIN and specified tax years where no return is filed. AIMS controls are not requested for tax returns included in a non-filer set.
- (3) It is recommended the role of strategy creator be assigned to the positions commonly referred to as:
  - Returns Coordinator
  - Returns Classification Coordinator (i.e., CIP, RPP, and PSP coordinator)
  - Tax Examiner
  - Tax Examining Technician
  - Management/Program Assistant
  - Audit Aide
  - Program Analyst
- (4) The strategy creator duties within CDE include:
  - Creating a TIN list using Notepad, if needed
  - Converting a TIN list from Excel, if needed
  - Creating a TIN list using Excel csv file for non-filers
  - Creating strategy sets and non-filer sets
  - Requesting case building information
  - Viewing strategy sets and non-filer sets

- Creating strategy set reports
- Managing strategy sets

4.103.1.4.8  
(02-26-2021)

**Filter Creator**

- (1) The filter creator creates, executes, tests, analyzes, and modifies Filters in CDE.
- (2) It is recommended the role of filter creator be assigned to the positions commonly referred to as:
  - Returns Coordinator
  - Returns Classification Coordinator. (i.e., CIP, RPP, and PSP Coordinator)
  - Tax Analyst
  - Program Analyst
- (3) The filter creator duties within CDE include:
  - Creating a filter by either copying existing filters, creating a new filter, or uploading a TIN list.
  - Running an execution filter which will search the entire CDE database and find all returns that meet the filter criteria.
  - Running a test execution filter which will search the CDE database and find the first 25 returns that meet the filter criteria.
  - Analyzing filter result sets by creating and reviewing CDE stratification, summary, and sample utility reports.
  - Analyzing case files identified by the sample utility report to determine if the filter is identifying cases meeting the filter criteria.
  - Creating and running an elimination filter to reduce the size of or eliminate specific criteria from the execution or test execution filter result set.
  - Using the filter result set to create either a strategy set or a workload set.

**Note:** Campus filter creators can use the filter result set to create a tickler file or a TC 424 request file.

4.103.1.4.9  
(02-26-2021)

**User Administrator**

- (1) A user administrator manages the user profiles within CDE.
- (2) The user administrator role can only be assigned to the Technology Solutions staff.
- (3) The user administrator duties within CDE include:
  - Creating CDE user profiles
  - Updating CDE user profiles
  - Disabling CDE user profiles
  - Assisting users with their profiles

4.103.1.4.10  
(11-24-2023)

**System Administrator**

- (1) The system administrator role can only be assigned to the Technology Solutions staff.
- (2) The system administrator adds additional classification coordinators to a workload set.
  - Adding additional classification coordinators to a workload set

- Post customer news to banner such as information about CDE downtime, dataloads, and maintenance
- (3) The system administrator can run all CDE reports at the national level.
- 4.103.1.4.11  
(02-26-2021)  
**CDE Group Manager/Proxy**
- (1) The CDE group manager/proxy assigns electronic case files to examiners in their group.
- (2) It is recommended the role of CDE group manager/proxy be assigned to the positions commonly referred to as:
- Group Manager
  - Group Clerk, Management Assistant, Secretary or anyone else acting in an assistant to the manager role
  - Acting Group Manager
- (3) The CDE group manager/proxy duties pertaining to electronic case file delivery:
- Assigning case files to examiners
  - Reviewing delivery sets and case files
  - Monitoring inventory for timely downloads by examiners
  - Surveying case files from CDE
  - Updating assignment/survey information on ERCS
- 4.103.1.4.12  
(01-25-2022)  
**CDE Examiner**
- (1) The CDE examiner downloads assigned electronic case files for upload to RGS.
- (2) It is recommended the role of CDE Examiner be assigned to the positions commonly referred to as:
- Revenue Agent
  - Tax Compliance Officer and Tax Examiners who have received income tax training and are working audit cases
- (3) The CDE examiner duties pertaining to electronic case file delivery include:
- Reviewing assigned CDE case files
  - Downloading assigned CDE case files
  - Uploading CDE case files to RGS
- 4.103.1.4.13  
(11-24-2023)  
**LIHC User**
- (1) The LIHC user inputs data from LIHC Form 8610, Annual Low-Income Housing Credit Agencies Report, Form 8610(Schedule A), Carryover Allocation of Low-Income Housing Credit, Form 8609, Low-Income Housing Credit Allocation and Certification, Part 1 and Part 2, and Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition, into the CDE LIHC database.
- (2) It is recommended the role of the LIHC user be assigned to the positions commonly referred to as:
- Tax Examining Technician in the LIHC unit at the Philadelphia campus
  - Anyone who is helping to input form data
- (3) The LIHC user duties within CDE include:

- Entering and updating data from the LIHC tax forms
- Viewing the LIHC tax forms
- Reconciling Form 8610 and its attached Schedule A, and Form 8609 Part I
- Accessing CDE reporting functions

4.103.1.4.14  
(11-24-2023)

**LIHC Manager/Analyst**

- (1) The LIHC manager/analyst manages the LIHC data input process. This may include the input of data from the LIHC forms.
- (2) It is recommended the role of the LIHC manager/analyst be assigned to the positions commonly referred to as:
  - Unit Manager
  - Department Manager
  - HQs Analyst
  - LIHC Subject Matter Expert
- (3) The LIHC manager/analyst duties within CDE include:
  - Entering and updating data from the LIHC tax forms
  - Viewing the LIHC tax forms
  - Reconciling Form 8610 and its attached Schedule A, and Form 8609 Part I
  - Accessing CDE reporting functions
  - Viewing/printing other tax forms in the CDE databases
  - Deleting erroneous LIHC records

4.103.1.5  
(02-26-2021)

**Reports**

- (1) The following reports are generated in CDE:
  - Inventory report
  - Select rate report
  - Statute report
  - Strategy sets report
  - Filter summary report
  - Filter stratification report
  - Filter sample utility report
- (2) Only certain CDE users can create these reports.

4.103.1.5.1  
(11-24-2023)

**Inventory Report**

- (1) The inventory report lists the case files in CDE VI. An inventory report example can be found in the CDE portion of the *Knowledge Management Site*.
- (2) The classification coordinator, delivery coordinator, or VIA can create an Inventory report.
- (3) The inventory report can be used for the following:
  - To analyze available returns by POD
  - To analyze available returns by grade of case
  - To analyze returns by type of case
  - To analyze inventory by activity code
  - To analyze aging of inventory

4.103.1.5.2  
(11-24-2023)  
**Select Rate Report**

- (1) The select rate report provides select rates for inventory in active workload sets, VI or both. Training returns can be either included or excluded from the report. A select rate report example can be found in the CDE portion of the *Knowledge Management Site*.
- (2) Only the classification coordinator can create a select rate report.
- (3) The select rate report can be used for the following:
  - To monitor the select rates of specific inventory
  - To evaluate the efficiency of classifiers
  - To determine the number of returns to order
  - To determine the select rate of each activity code for ordering purposes
  - To determine the select rate of returns within a specific POD

4.103.1.5.3  
(11-24-2023)  
**Statute Report**

- (1) The statute report provides the VIA with a listing of CDE cases with short statute dates. A statute report example can be found in the CDE portion of the *Knowledge Management Site*.
- (2) Only the VIA can create a statute report.
- (3) The statute report can be used for the following:
  - To monitor pending statutes,
  - To determine what returns need to be deleted,
  - To monitor returns in each Employee Group Code, and
  - To compare to the AIMS Table 4.1, Returns with Statute Date Pending, and fix any variances - See IRM 25.6.23 , Statute of Limitations, Examination Process-Assessment Statute of Limitations Controls.

4.103.1.5.4  
(11-24-2023)  
**Strategy Sets Report**

- (1) The strategy sets report provides a list of strategy sets that have been created in CDE. An area or campus report will only include strategy sets created for their specific area or campus location. A national user can create reports that include all strategy sets created in CDE. A strategy sets report example can be found in the CDE portion of the *Knowledge Management Site* under Job Aids in the column titled PSP customers.
- (2) Only the strategy creator can create a strategy sets report.
- (3) The strategy sets report can be used for the following:
  - To monitor the type of work created by the strategy creators
  - To determine how many strategy sets were created by strategy creators
  - To see how many returns were created in each strategy set

4.103.1.5.5  
(11-24-2023)  
**Filter Summary Report**

- (1) A filter summary report provides an overview of returns in a filter result set. This report does not provide any taxpayer identifying information. It summarizes the filter return counts based on non-dollar fields showing the total and average dollar amount for each group. For example, a report analyzing total income may be summarized by activity code. The report will show one line for each activity code with the total income for each activity code, total number returns in each activity code and the average income per return. A filter summary report example can be found in the CDE portion of the *Knowledge Management Site*.

- (2) Only the filter creator can create a filter summary report.

4.103.1.5.6  
(11-24-2023)  
**Filter Stratification Report**

- (1) A filter stratification report is used to analyze the data in a filter result set. It is the process of grouping tax returns in a filter result set into homogeneous groups or tiers, also known as stratum. This report does not provide any taxpayer identifying information. A filter stratification report example can be found in the CDE portion of the *Knowledge Management Site*.

- (2) Only the filter creator can create a stratification report.

4.103.1.5.7  
(11-24-2023)  
**Filter Sample Utility Report**

- (1) A filter sample utility report generates a TIN list after a filter has been stratified. The user may choose to select either all returns or a statistical sample. The returns in each stratum of the TIN list are in numerical order by TIN. A filter sample utility report example can be found in the CDE portion of the *Knowledge Management Site*.

- (2) Only the filter creator can create a sample utility report.

4.103.1.5.8  
(11-24-2023)  
**Tableau Reports**

- (1) CDE Tableau is a commercial-off-the-shelf (COTS) program linked to specific CDE and LIHC data exported by CDE. Approved users run analytical reports based on the CDE or LIHC data. Tableau produces weekly and monthly reports regarding inventory, has copies of four of the standard reports available in CDE, and allows users to create ad hoc reports through flexible query of the data. Request access through *BEARS* and select entitlement PROD ELEV CDE TEV (TABLEAU ENTERPRISE VISUALIZATION-CDE TEV).

4.103.1.6  
(02-26-2021)  
**CDE Uses**

- (1) CDE can be used for the following:
- Case building - Both filers and non-filers
  - Analyzing populations
  - Identifying issues
  - Classifying returns
  - Delivering returns
  - Filtering
  - CDE research requests
  - Inputting and retrieving LIHC data
  - Assigning case files to examiners

4.103.1.6.1  
(11-24-2023)  
**Case Building**

- (1) Case building provides additional information related to a tax return for both filed and non-filed returns. The following information is available to order in CDE:
- CDE facsimiles in non-filer sets include the tax year before or after the non-filed year
 

**Note:** The CDE facsimiles resemble original tax returns in a 1 year or 3 year comparative format.
  - Related returns
  - K-1's
  - Third party data (option available with approved funding)
  - IDRS
  - FinCEN data
  - Attached documents

4.103.1.6.2  
(11-24-2023)  
**Population Analysis**

- (1) A population analysis is a summary of one or more significant filing characteristics of a population of returns. It is limited to the information contained in the CDE database.
- (2) CDE can analyze actual return filings of areas by the makeup of their populations. Understanding the characteristics of a filing population can improve the processes of allocating resources, developing outreach activities, and identifying filing trends.
- (3) National users can analyze a multi-area or national level.
- (4) Some analysis examples are:
  - Return type analysis by POD. For example, it can identify the number of Form 1040, Form 1120, Form 1065, Form 1120-S and Form 1041 returns filed by POD and activity code. An analysis indicating a large increase in the number of Form 1120-S filings could indicate a change from Form 1120 to Form 1120-S returns and a need to reallocate resources to Form 1120-S audits.
  - Trend analysis. For example, the number of returns with Schedule A's, Earned Income Credit, foreign earned income, businesses with losses, etc. can be identified through this type of population analysis.

4.103.1.6.3  
(02-26-2021)  
**Issue Identification**

- (1) CDE can identify returns containing specific issues. For example, all returns in a specific market segment with a net profit percentage of less than 5 percent.
- (2) CDE can statistically stratify a filter result set as well as generate a random sample of returns for testing. The filter result set can be used to create a workload set, a strategy set, a TC 424 request file or tickler file for campus use.
- (3) A CIP is required for all CDE identified projects. The exception is for any group of taxpayers that fall within an issue, strategy, or workstream specifically identified on a business operating unit's annual work plan for examination or compliance check - See IRM 4.17, Compliance Initiative Projects.

4.103.1.6.4  
(02-26-2021)  
**Classification of Returns**

- (1) CDE is used for the online classification of returns. It contains the current processing year and 3 prior years data. It allows for a 3-year comparison of the taxpayer's return information (if it is available and ordered for classification). The multi-year comparison gives the classifier a better financial overview of the taxpayer, improving the selection process.
- (2) Through the CDE system, returns are identified and classified for various programs including, but not limited to the following:
  - DIF
  - Training
  - CIP
  - Return Preparer Program (RPP)
- (3) When classifying individual returns, CDE can be used to view the K-1's received by that individual and also the related business returns of the K-1 payer, if ordered for classification.

- (4) When classifying business returns, CDE can be used to view the K-1's issued by the business, and the related shareholders' or partners' (payee) returns, if ordered for classification.

#### 4.103.1.6.5 (11-24-2023)

##### Delivery of Returns

- (1) CDE is used to deliver returns electronically to a CDE group manager from the CDE virtual inventory. A user can:
  - Deliver an entire workload set
  - Deliver case files by criteria search
  - Deliver a single case file

#### 4.103.1.6.6 (11-24-2023)

##### Filtering

- (1) Filters allow CDE filter creators to run queries against tax returns (individuals, business or trust) in the CDE database, then further refine the results of the queries by eliminating tax returns from the results with additional queries. A filter is a set of conditions against which all returns in the filing population are compared. CDE allows users to design filters to identify groups of returns containing particular issues or characteristics. For example, filtering may be used:
  - To identify returns with potential for specific issues
  - To identify returns by a preparer for a RPP
  - To identify returns for a CIP
- (2) CDE has the following thresholds when filtering:
  - Four filters can be run concurrently. If 4 filters are already in process, the 5th filter will go into a queue until 1 of the 4 is finished.
  - The maximum number of returns identified by a filter is 500,000.
  - The maximum time a filter will run is 24 hours.
- (3) The following filters can be created in CDE:
  - Execution filter - An execution filter is used to query the CDE database, which contains the current processing year and prior three years RTF data plus related Master File data. When the filter is executed it creates a filter result set with all tax returns that meet the criteria of the execution filter definition.
  - Test filter - A test filter is an execution filter with the filter result set being limited to the first 25 returns that meet the filter criteria.
  - TIN upload - A TIN upload filter is used to identify a set of tax returns by uploading a TIN list. A filter result set is created by matching the TIN list against the tax returns in the CDE database. Instructions discussing the required TIN list format can be found in the CDE portion of the *Knowledge Management Site*.
  - Elimination filter - An elimination filter is applied to a filter result set (execution filter or TIN upload) to remove specified returns from the filter result set. More than one elimination filter can be applied to a filter result set. Elimination filters can be saved and reused and also be applied to other filter result sets.
- (4) A filter result set can then be used to create a:
  - Filter summary report - See IRM 4.103.1.5.5, Filter Summary Report
  - Filter stratification report - See IRM 4.103.1.5.6, Filter Stratification Report

- Filter sample utility report - See IRM 4.103.1.5.7, Filter Sample Utility Report
- (5) After the filter results and reports have been analyzed, the user can create a workload set or strategy set from the filter result set. Campus users can also create a TC 424 request file or tickler file.
  - (6) Filter results sets are maintained on the system for two weeks and are automatically deleted if not accessed within this time. If the filter result set is deleted, the filter can be re-executed to create a new filter result set.
- 4.103.1.6.6.1  
(11-24-2023)  
**TC 424 Request and Tickler Files**
- (1) Campus filter creators can create a TC 424 request file for tax returns identified in a filter result set or sampled filter result set.
  - (2) TC 424 requests cannot be created from a test execution filter result set.
  - (3) TC 424 requests cannot be created for business or trust filter result sets.
  - (4) The TC 424 request file is used by the campus to further analyze the filter result set data. CDE creates the file and transfers it to another campus system for processing.
  - (5) The following information is required when inputting a TC 424 request file:
    - Campus Code
    - Source Code
    - Project Code
    - Employee Group Code
    - Charge-out/label indicator (0 = Original return, charge-out label, 1 = Charge out and label only, 3 = No return, charge-out label)
    - Push Code indicator
  - (6) The following information is provided by CDE for each tax return in the filter result set when CDE creates a TC 424 request file:
    - TIN
    - TIN type (0 = valid Social Security Number (SSN), 1 = invalid SSN)
    - Name Control
    - Tax Period
    - Business Operating Division code
- 4.103.1.6.6.1.1  
(11-24-2023)  
**TC 424 Request File**
- (1) Campus filter creators can create a TC 424 request file for tax returns identified in a filter result set or sampled filter result set.
  - (2) TC 424 requests cannot be created from a test execution filter result set.
  - (3) TC 424 requests cannot be created for business or trust filter result sets.
  - (4) The TC 424 request file is used by the campus to further analyze the filter result set data. CDE creates the file and transfers it to another campus system for processing.
  - (5) The following information is required when inputting a TC 424 request file:
    - Campus Code
    - Source Code
    - Project Code

- Employee Group Code
- Charge-out/label indicator (0 = Original return, charge-out label, 1 = Charge out and label only, 3 = No return, charge-out label)
- Push Code indicator

(6) The following information is provided by CDE for each tax return in the filter result set when CDE creates a TC 424 request file:

- TIN
- TIN type (0 = valid Social Security Number (SSN), 1 = invalid SSN)
- Name Control
- Tax Period
- Business Operating Division (BOD) Code

4.103.1.6.6.1.2  
(02-26-2021)

**Tickler File**

- (1) Campus filter creators can create a tickler file for tax returns identified in an execution filter result set.
- (2) Tickler files cannot be created by a test execution filter result set.
- (3) Tickler files cannot be created for business or trust filter result sets.
- (4) The tickler file is used to further filter the returns through a process performed outside of CDE. CDE creates the file and transfers the file to another system from which the user can securely access it for processing.
- (5) The information for each tax return in the filter result set when CDE creates a tickler file is shown in the table below:

<b>Filter Result Set Information</b>
Primary Social Security Number (PSSN) (9 digit primary TIN)
PSSN type (0 = valid SSN, 1 = invalid SSN)
Secondary Social Security Number (SSSN) (9 digit secondary TIN)
SSSN type (0 = valid SSN, 1 = invalid SSN)
Name Control
Tax Period
BOD Code
Activity Code
Document Locator Number (DLN)
Filing Status
Preparer Employer Identification Number (EIN)
Preparer SSN
Preparer Tax Identification Number (PTIN)
PTIN - Indicator (PTIN - IND)
Electronic Filing Indicator (ELF- IND)
Total Positive Income (TPI)

<b>Filter Result Set Information</b>
Adjusted Gross Income (AGI)
Total Deductions - Schedule A
Child Tax Credit (CTC)
Additional Child Tax Credit (ACTC)
Dependent SSN1
Dependent SSN2
Dependent SSN3
Dependent SSN4
State income/Sales tax
State income/Sales tax indicator
Moving Expense
Other Income/Sales Tax Indicator
Other Income - Form 1040
Lifetime Learning Credit
Hope Learning Credit

4.103.1.6.6.2  
(11-24-2023)  
**Filtering Techniques**

- (1) When creating an execution filter, include “Common Favorite Fields” and only a few other lines of criteria to make the filter process faster. Then create and apply an elimination filter to remove returns and further refine the filter result set.

**Note:** “Common Favorite Fields” are frequently used indexed fields that allow CDE to process filters faster.

- (2) Each field in a filter definition must be identified by the exact name used in the CDE data dictionary. Fields are classified as individual, business or trust in the filter definition (e.g., the field AGI is only used in an individual filter definition). To find the name for a field:
- Click the “Find Criteria Field” icon to access a look up window containing form fields and field definitions, or
  - Start typing the field name and a list of options will appear in a drop down list.
- (3) Use the following operators when creating execution filters and elimination filters:
- = (equal to)
  - > (greater than)
  - < (less than)
  - >= (greater than or equal to)
  - <= (less than or equal to)
  - <> (not equal to)

- (4) The following values are used when creating execution and elimination filters:
- Numeric fields - e.g., AGI or number of dependents
  - Code fields - e.g., activity codes and North American Industry Classification System (NAICS) codes
  - Date fields (MM/DD/YYYY) - e.g., 06/04/2009
  - Cycle fields (YYYYWW) - e.g., 200949 for the 49th week of 2009
  - Tax Periods (YYYYMM) - e.g., 200912 for December 2009
  - Year (YYYY) - e.g., 2009
- (5) Each line of an execution filter or elimination filter is connected to the next line with either an AND or an OR operator. If AND is used, a return must meet both criteria to be selected. If OR is used, a return must meet one of the criteria to be selected. When using AND and OR statements within a filter, it is imperative that parenthesis be used to group each of those statements to ensure proper order. It is also recommended that the AND statements be entered at the top of the filter and the OR statements at the bottom. The last line of the filter is followed by an END operator.
- (6) A “CDE Filtering Best Practices” document, which contains additional filtering tips and filter examples can be found in the CDE portion of the *Knowledge Management Site*.

4.103.1.7  
(02-26-2021)  
**CDE Procedures**

- (1) This section contains operating procedures for CDE users. These procedures apply to all persons authorized to access CDE. They may also apply to others who use CDE information.
- (2) CDE users are prohibited from accessing information not needed to perform official duties. Unauthorized access to accounts is a fundamental violation of the public trust in the confidentiality of returns and return information, one of the foundations of sound tax administration and public confidence in that system. It also violates both privacy and disclosure rules and may result in removal from the IRS and/or criminal prosecution.

4.103.1.7.1  
(02-26-2021)  
**DIF Order Approval**

- (1) Areas should submit a Return Needs Analysis, or equivalent, which must be approved prior to creating any DIF workload sets - See IRM 4.1.2.7, Guidelines for Ordering Returns, for more information.

4.103.1.7.2  
(02-26-2021)  
**CDE Research Request Overview**

- (1) A CDE research request is required for all filtering requests.
- (2) Research is defined as any filter activity on the CDE system. All filtering on CDE requires a signed CDE research request except:
- Case building for returns already on AIMS
  - DIF classification
  - Form 5346, Examination Information Report
  - Periodic validity testing of new data or program updates
  - Subsequent repetitive profiling requests
- (3) Minor modifications may be made to the original research request without submitting a new request. This should be documented by notation or addendum to the request form. Minor modifications must not change the intent of the original request. Examples of minor modifications include:
- Extension to other years

- Refinements of dollar criteria
- Expansion to another POD

4.103.1.7.2.1  
(02-26-2021)  
**Research Request  
Approval Process**

- (1) All CDE research requests should first be submitted to the requester’s manager for approval. The approved request will then be routed to the PSP TM or delegate for signature. If the requester is a first line manager or above, the research request may be routed directly to the PSP TM or delegate for signature.
- (2) All CDE research requests from outside of SB/SE Examination should first be submitted to the requester’s manager for approval. The request will be routed through appropriate channels to the servicing PSP Territory Manager (TM).
- (3) CDE research requests containing taxpayer identifying information must be routed securely (e.g., secure messaging).
- (4) A request originating within PSP may have the same person provide both levels of authorization. CDE users **will not** be allowed to authorize, even in an acting managerial capacity, any CDE research requests which will be assigned to them.
- (5) Once the PSP TM or delegate approves the request, it is routed to the HQs, Exam Case Selection (ECS) analyst for approval. After national approval the research request will be sent to the requesting PSP.

4.103.1.7.2.2  
(11-24-2023)  
**CDE Research Request  
Form**

- (1) Research is requested using the CDE research request form. The table below reflects information that should be included on the request form:

<b>CDE Research Request Form Information</b>
Name of requester
Date of request
Group
POD
Telephone number
Manager signature and date
PSP/Campus compliance signature
Type of research requested
Type of return
Tax Period(s)
Explanation of information requested <b>Note:</b> The explanation should be specific and identify issues to be researched. Factors to consider or include when preparing this section are: tax periods or file years to be researched, appropriate data fields and filter logic required, and geographic areas for inclusion.

<b>CDE Research Request Form Information</b>
TIN, if appropriate

- (2) The CDE research request form can be found in the CDE portion of the *Knowledge Management Site* under Job Aids on the right side in Related Forms and Documents.

4.103.1.7.2.3  
(02-26-2021)

**Paper Trail and Retention**

- (1) The research request form should include the following information to maintain an audit trail and support research conducted on CDE:

- Date received
- Date assigned
- Assigned filter creator name
- CDE ID number and
- CDE filter name

- (2) CDE security requires documentation be kept for a period of six years. This includes the **original** approved research request forms along with modifications and addenda.

4.103.1.7.3  
(11-24-2023)

**Exam System & Projects (ESP) Data Request**

- (1) An Exam Systems & Projects Data Request for CDE Data form is required for additional CDE data not available through normal channels.

- (2) The Exam System & Projects (ESP) Data Request can be completed and submitted on the Intake System. The link to this submission can be found on the CDE *Knowledge Management Site* home page on the right side under Other Related Resources.

4.103.1.7.4  
(11-24-2023)

**CDE Change Request Form**

- (1) Use the Intake System to submit a change request form and request changes to CDE.

4.103.1.7.5  
(11-24-2023)

**Codes Used in CDE**

- (1) The following codes are used in CDE:

- Selection Reason Code
- Source Code
- Project Code
- Aging Reason Code
- Tracking Code
- Disposal Code
- Accepted as Filed Reason Code
- Survey Reason Code

4.103.1.7.5.1  
(11-24-2023)

**Selection Reason, Source, Project and Aging Reason Codes**

- (1) A listing of selection reason codes, sources codes, projects codes, and aging reason codes used in CDE can be found in the CDE portion of the *Knowledge Management Site* under Job Aids in the column titled PSP customers.

- 4.103.1.7.5.2  
(02-26-2021)  
**Tracking Codes**
- (1) Tracking codes can also be input into CDE, but are not required.
- 4.103.1.7.5.3  
(02-26-2021)  
**Disposal Codes**
- (1) The following disposal codes are generally used in CDE:
- Disposal Code 23
  - Disposal Code 24
  - Disposal Code 31
  - Disposal Code 35
- 4.103.1.7.5.3.1  
(02-26-2021)  
**Accepted as Filed**
- (1) Disposal Code 23 - Accepted as filed by classification for returns other than DIF. This disposal code is used only when the return is not on AIMS.
- (2) Disposal Code 24 - Accepted as filed by classification for DIF returns. This disposal code is used only when the return is not on AIMS.
- 4.103.1.7.5.3.2  
(11-24-2023)  
**Survey**
- (1) Disposal Code 31 - Survey before assignment by PSP. This disposal Code is input by VIA when surveying a case file(s).
- (2) Disposal Code 35 - Survey excess inventory. This disposal Code is input by VIA when deleting a case file(s).
- 4.103.1.7.6  
(11-24-2023)  
**Erroneous Accesses**
- (1) All attempts to access IRS returns are recorded by CDE in its SPLUNK audit log file. Users should follow the procedures for Form 11377-E, Taxpayer Data Access, to document accesses that are erroneous or may not otherwise have sufficient documentation.
- Note:** Splunk is a Security Information and Event Management (SIEM) software solution tool composed of various dashboards that more and more IRS employees are using to aggregate and/or analyze security data for systems/ applications.
- 4.103.1.7.7  
(11-24-2023)  
**Information Reports**
- (1) If, while conducting research on CDE, a return is noted that contains potential issues not necessarily relevant to the purpose of the research, but does have indications of significant noncompliance, then information reporting procedures contained in IRM 4.10.5.14, Form 5346, Examination Information Report, should be followed.
- 4.103.1.7.8  
(11-24-2023)  
**Employee Returns**
- (1) Employee returns and their spouses are included in the CDE database and are subject to the same research processes as other returns. Employee returns must be treated like all other returns identified during research on CDE. Filters should never be rerun for the purpose of eliminating employees from a TIN list.
- (2) When an employee's tax return is viewed, this fact will be noted on the CDE facsimile. See IRM 4.2.6.3, Examination of Employee Returns, for guidance on employee audits.
- (3) An indication whether the tax return is an IRS employee's tax return is included in the sample report.
- (4) On the Form 3210 the comments field is populated if the return belongs to an employee.

- (5) Complete Form 11377-E, Taxpayer Data Access, to document.
- (6) See IRM 4.2.6.2, Employee Tax Compliance, for additional procedures.

4.103.1.7.9  
(02-26-2021)  
**Proper Handling of CDE  
Facsimiles and Other  
CDE Documents**

- (1) The same security should be provided for any document produced by CDE containing taxpayer identifying information as is given actual tax returns and all other confidential taxpayer information. This includes transmittal via Form 3210 for any documents containing taxpayer identifying information distributed outside of the PSP area support/campus exam operations.
- (2) All electronic CDE documents must be encrypted before being sent. All CDE electronically stored documents must be encrypted.
- (3) CDE documents containing taxpayer information such as TIN lists, should be properly disposed of by the recipient following IRS security procedures.

4.103.1.7.10  
(02-26-2021)  
**Disclosure of CDE  
Facsimiles**

- (1) The same security should be provided for any document produced by CDE containing taxpayer identifying information as is given actual tax returns and all other confidential taxpayer information. This includes transmittal via Form 3210 for any documents containing taxpayer identifying information distributed outside of the PSP area support/campus exam operations.
- (2) All electronic CDE documents must be encrypted before being sent. All CDE electronically stored documents must be encrypted.
- (3) CDE documents containing taxpayer information such as TIN lists, should be properly disposed of by the recipient following IRS security procedures.

4.103.1.7.11  
(11-24-2023)  
**Time Reporting**

- (1) The following activity codes should be used for time spent on CDE activities:
  - **Project Coordination**, Activity Code 617 (Project Coordination)
  - **Classification Management**, Activity Code 624 is used when reviewing CDE returns
  - **Return Classification**, Activity Code 625 (Classification) to be used when accessing CDE as a classifier
  - **Return Coordination**, Activity Code 621 (Classification Returns) to be used by the returns classification coordinator
- (2) See IRM Exhibit 4.9.1-1, Definitions of Miscellaneous Examination Activity Codes.

4.103.1.8  
(02-26-2021)  
**CDE Help**

- (1) CDE has the following options for securing assistance with the CDE application:
  - CDE help desk
  - CDE reference materials
  - CDE virtual tour

4.103.1.8.1  
(11-24-2023)  
**CDE Help Desk**

- (1) For CDE system operation questions/issues contact the CDE help desk via email at *\*SBSE Exam CDE Development Center*.

4.103.1.8.2  
(11-24-2023)

**CDE Reference Materials**

- (1) CDE examples of reports can be found on the following website: CDE portion of the *Knowledge Management Site* under PSP Best Practices and Sample Reports.
- (2) Contact the CDE help desk at *\*SBSE Exam CDE Development Center* for CDE training materials.
- (3) The PSP CDE SharePoint provides PSP users a single work space to coordinate schedules, organize documents, and participate in discussions within the organization and over the Intranet. Specific PSP user role handbooks can be found on the following SharePoint site: *PSP CDE SharePoint*.

**Note:** This is a restricted site and access is approved by the HQs Field Case Selection (FCS) analysts.

- (4) The Electronic Delivery SharePoint provides job aids, training courses, and discussions relating to CDE electronic delivery. It is found on the following SharePoint site: *Electronic Delivery SharePoint*.

**Note:** This is a restricted site and access is approved by the HQs Field Case Selection (FCS) analysts.

4.103.1.8.3  
(02-26-2021)

**CDE Virtual Tour**

- (1) The CDE program contains a virtual tour for various roles. A virtual tour is an approach to learning CDE that uses a hands-on process without viewing or accessing live data. All the screens are pictures of actual screens. These screens have hot spots where you can click on the screen, usually an icon, to replicate the CDE program. The CDE virtual tours are accessed through the *Help* button in CDE.

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**Exhibit 4.103.1-1 (11-24-2023)****Table of CDE Roles**

<b>CDE Role</b>	<b>Individuals Who Can Request Access</b>	<b>IRM Reference</b>	<b>Additional Notes</b>
Filter Creator	PSP Coordinator	IRM 4.103.1.4.8	No Additional Notations
Strategy Creator	PSP Coordinator; Tax Examiner	IRM 4.103.1.4.7 IRM 4.103.1.4.7	No Additional Notations
Workload Creator	PSP Coordinator	IRM 4.103.1.4.1	No Additional Notations
Classification Coordinator	PSP Coordinator	IRM 4.103.1.4.2	Integrated Talent Management Class Number 79039
Classifier	Revenue Agent, Tax Compliance Officer	IRM 4.103.1.4.3	No Additional Notations
Reviewer	Group Manager, Acting Group Manager, Management Official	IRM 4.103.1.4.4	Can Also Be PSP Coordinators
Delivery Coordinator	PSP Coordinator; Tax Examiner	IRM 4.103.1.4.5	No Additional Notations
Virtual Inventory Administrator	PSP Coordinator; Tax Examiner	IRM 4.103.1.4.6	No Additional Notations
CDE Group Manager/Proxy	Group Manager, Acting Group Manager, Management Official	IRM 4.103.1.4.11	Can Also Be Support Staff - Integrated Talent Management Class Number 79035
CDE Examiner	Revenue Agent, Tax Compliance Officer	IRM 4.103.1.4.12	Integrated Talent Management Class Number 79034
LIHC User	Tax Examiner And Support Staff	IRM 4.103.1.4.13	No Additional Notations
LIHC Manager/Analyst	Unit Manager, Department Manager, HQs Analyst And Low Income Housing Credit Subject Matter Expert	IRM 4.103.1.4.14	No Additional Notations

**Exhibit 4.103.1-2 (11-24-2023)****BEARS Submission Time frames Related to Inactivity**

There are timeframes that should be monitored to determine whether or not a user needs to submit a BEARS request to regain access to the program. These timeframes are as follows:

Time frame	Notes
45 Days	After 45 days of inactivity the user account will go into inactive status. No BEARS request is needed to reinstate.
120 Days	After 120 days of inactivity the user account will be “disabled”. If the user needs to access CDE they must submit a BEARS request to add CDE access (and the role needed) back into their profile. This will be done using the manage access option. Select “add” and input the CDE role within BEARS to reactivate the account.
365 Days	After 365 days of inactivity the user’s CDE account will be removed from their profile. To gain access to the CDE program the same process applies as in the previous entry related to 120 days of inactivity.