



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.119.1

OCTOBER 18, 2024

EFFECTIVE DATE

(10-18-2024)

PURPOSE

- (1) This transmits revised IRM 4.119.1, BMF Liability Determination, BMF Underreporter (BUR) Control.

MATERIAL CHANGES

- (1) IRM 4.119.1 New (5) Primary Stakeholders
- (2) IRM 4.119.1.1.1 Title change
- (3) IRM 4.119.1.1.1.1 Deleted and is now 4.119.1.2 Maintaining Documents in BMF BUR
- (4) IRM 4.119.1.1.1.2 Deleted and is now 4.119.1.3 Taxpayer Advocate Service
- (5) IRM 4.119.1.1.1 (6) Deleted Lettered 2627-C as it is now obsolete. Will use 4550-C.
- (6) IRM 4.119.1.1.1 (15) Deleted, information only that can be found in other IRM's and on irs.gov.
- (7) IRM 4.119.1.1.8 (1) Reworded and removed web address
- (8) IRM 4.119.1.4 (3) Deleted, information can be found on the IAT web page.
- (9) IRM 4.119.1.5.3 (6) Deleted Form 5147 and replaced it with Form 12547.
- (10) IRM 4.119.1.5.4 (2) New for filing cases in CSN order.
- (11) IRM 4.119.1.5.6 Changed title and revised wording
- (12) IRM 4.119.1.5.7 Deleted Letter 2627-C as it is now obsolete. Will use 4550-C
- (13) IRM 4.119.1.5.10 (6) Corrected web address
- (14) IRM 4.119.1.5.14 (3) Reworded and removed web address
- (15) IRM 4.119.1.5.15 new (2) for unit number for clerks
- (16) IRM 4.119.1.5.16 new (3) instructing clerks to check the DUT Amin tool for responses sent in electronically
- (17) IRM 4.119.1.5.29.4 (2) Deleted steplist and made it a part of (2)
- (18) IRM 4.119.1.6.2 (4) 1) Replaced E-44B with E-44B-6
- (19) IRM 4.119.1.6.2 (4) 2) Replaced Notice 1155 with Notice 1462
- (20) IRM 4.119.1.6.3 (4) 2) Replaced Notice 1155 with Notice 1462
- (21) IRM 4.119.1.6.5 (9) Removed the instruction to get the USPS certification stamped copy of the manifest using the CAM's system and print it.
- (22) Exhibit 4.119.1-1 Converted to a table.

- (23) Exhibit 4.119.1-1 Added Document Upload Tool, used by taxpayers to submit their replies electronically
- (24) Exhibit 4.119.1-2 Converted to a table.
- (25) Exhibit 4.119.1-3 Converted to a table.
- (26) Exhibit 4.119.1-6 Deleted, information can be found in other IRM's and on irs.gov
- (27) Editorial Changes

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.119.1 dated 10/01/2023.

AUDIENCE

BUR clerical employees.

Heather J Yocum
Director, Examination Field & Campus Policy
Small Business/ Self Employed

4.119.1

BMF Underreporter (BUR) Control

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Exhibits

- 4.119.1-1 Glossary
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4.119.1.1
(08-15-2017)
Program Scope and Objectives

- (1) Purpose-This IRM contains procedures for clerks on their responsibilities relating to the BUR manual clerical process for Form 1120 and Form 1041.
- (2) Audience-These procedures apply to the clerical employees assigned to the BUR program.
- (3) Policy Owner-BUR is under Examination Operations.
- (4) Program Owner-BUR is the program responsible for ensuring all income and deductions are properly reported on Form 1120 and Form 1041.
- (5) Primary Stakeholders- All clerks working the BMF BUR Underreporter Program

4.119.1.1.1
(10-18-2024)
Background

- (1) This IRM 4.119.1 contains information for clerks on their responsibilities relating to the BUR manual clerical process for Form 1120 and Form 1041. The content in this IRM has been updated to reflect manual case processing.
- (2) The Business Master File BMF Underreporter (BUR) program is separated into four phases for Form 1120 and Form 1041:

Note: See Exhibit 4.119.1-1, Glossary, for terms, acronyms and abbreviations used in BUR program.

- Case Analysis (may also be referred to as Screening)
 - Response, includes both Letter 2531 and Letter 2030
 - Tax examiners use Correspondex (CRX) Letters (e.g.: Letter 4550-C , or Letter 4551-C) to obtain or provide additional information
 - Statutory Notice, legally required final notice (abbreviated as STAT)
 - Reconsiderations (closed case correspondence, may also be referred to as Recon)
- (3) In order to distinguish guidelines relative to Letter 2531, Letter 2030 and/or Letter 3219-B from guidelines relative to Correspondex Letters, the following statements in this IRM are true:
 - a. Any references to “notice” or “notices” refer to Letter 2531, Letter 2030 and/or Letter 3219-B (unless otherwise specified).
 - b. Any references to “letter” or “letters” refer to Correspondex (CRX) Letters (unless otherwise specified).
 - (4) The Case Analysis phase is the initial screening of a case. A technical determination is made whether:
 - A notice needs to be generated
 - A case needs to be referred and/or researched
 - A case can be closed without further action
 - A case should be transferred to another function
 - (5) The clerical functions to support these processes are:
 - Ordering returns and opening case controls
 - Establish/update Transaction Code (TC) 925 with Process Codes
 - Building batches
 - Associating Folders, returns, and/or transcripts (DCI) to case files
 - Refiling closed cases
 - Disassembling Batch Trucks
 - Pulling notices identified as erroneous from the notice mailout

- Preparing and Reconciling notices for mailout
 - Preparing cases for transfer or referral to other areas
 - Setting up suspense files in Case Sequence Number (CSN) order
- (6) The Response Phase of the BUR Program is the resolution of the BUR issue addressed in the:
- Letter 2531, Initial Contact Letter
 - Letter 2030, Notice Proposing Adjustment to Income, Payments, or Credits
 - Subsequent Correspondex (e.g., Letter 4552-C , Letter 4550-C , Letter 4551-C , etc.)
- Note:** Tax examiners use Correspondex (CRX) letters to obtain or provide additional information.
- Recomputed Letter 2030
- (7) The Letter 2531 or the Letter 2030 issues can be resolved by a response from the taxpayer. If the response does not resolve the issue, there is no response, or if the notice is undeliverable, a Letter 2030 or a Statutory Notice is issued.
- (8) The response may result in:
- Closure and refile
 - Assessment
 - Miscellaneous Referral
 - Research (Unit Suspense)
 - Transfer to another area (e.g., Examination or Criminal Investigation)
 - Additional correspondence to resolve the issue
- (9) The clerical functions to support these processes are:
- Building batches
 - Associating responses to the Letter 2531, Letter 2030, recomputed notices, and Correspondex letters with the case files
 - Verifying Process Codes
 - Disassembling Batch Trucks
 - Preparing cases for transfer or referral to other areas
 - Mailing additional correspondence
 - Sending closed cases to the campus files to be sent to the Federal Records Centers (FRC) to be refiled
 - Preparing no response cases for continued processing; Letter 2531 to Letter 2030 and Letter 2030 to Statutory Notice, including all exception handling
- (10) The Statutory Notice phase of the BUR Program is the resolution of the BUR issue addressed in the Statutory Notice of Deficiency (Letter 3219-B) and Waiver (Form 4089, Notice of Deficiency - Waiver). If the response does not resolve the issue, there is no response, or if the notice is undeliverable, the Statutory Notice is defaulted.
- Note:** The default process is the preparation of Statutory Notice cases for assessment and closure, including all exception handling.
- (11) The Statutory Notice issues can be resolved by a response from the taxpayer. The case is defaulted when:

- Responses from the taxpayer do not resolve the issue(s), and the Statutory suspense period has expired
- No response is received
- The Post Office has returned the notice as undeliverable and IRS has no record of a better address. See IRM 4.119.1.5.29.3, Undeliverable Statutory Notices, for additional information

(12) The clerical functions to support these processes are:

- Building batches
- Associating responses to the STAT, recomputed notices, and Correspondence letters with the case files
- Verifying Process Codes
- Disassembling Batch Trucks
- Preparing cases for transfer or referral to other areas
- Mailing additional correspondence
- Sending closed cases to the campus files to be sent to the Federal Records Centers (FRC) to be refiled
- Preparing no response cases for continued processing to default the Statutory Notice, including all exception handling

(13) The Reconsideration phase of the BUR program is the handling/resolution of correspondence received from a case that is closed. Correspondence from closed cases is primarily on the following three types:

1. A taxpayer request for a change in the BUR assessment made on the case.
2. Correspondence that does not require a tax examiner to resolve. These are not requests for a change to the BUR assessment.
3. Misrouted correspondence that has no impact on the previous BUR case.

(14) The clerical functions to support these processes are:

- Building batches
- Research response for closed status
- Pull requested cases when needed
- Sending closed cases to the campus files to be sent to the Federal Records Centers (FRC) to be refiled
- Disassembling Batch Trucks
- Verifying Process Codes

4.119.1.1.2
(08-15-2017)
Authority

- (1) Chapter 61 of the Internal Revenue Code (Information and Returns), Subchapter A (Records and Returns), Part III (Information Returns), sections 6031 – 6059, contain the requirements for the filing of information returns for income reporting purposes. Rev Proc 2005-32 identifies taxpayer contacts to verify a discrepancy between the taxpayer's tax return and an information return, or between a tax return and information otherwise in the IRS's possession as taxpayer contacts and other actions not considered an examination, inspection or reopening.

4.119.1.1.3
(07-29-2020)
Roles and Responsibilities

- (1) The Director of Examination Field & Campus Policy is the executive responsible for the BMF Underreporter program.
- (2) The Team Manager is responsible to oversee the clerical function in BMF BUR.

- (3) The BUR clerks are responsible to order, batch, mail notices and release all cases worked by the tax examiners in a timely manner.

4.119.1.1.4
(10-01-2018)

**Program Management
and Review**

- (1) Program Reports listed below are used to monitor the BUR inventory and identify multiple IDRS controls:
- IDRS CCA 4243 (generated weekly and contains all cases controlled to BUR employees)
 - IDRS CCA 4244 (identifies cases when two or more employees have an open control base on the same TIN)
- (2) Program Effectiveness. The program goals are measured by the Inventory Status Report prepared by the Workload Planning and Analysis staff.

4.119.1.1.5
(07-14-2022)

Program Controls

- (1) A guiding principle of security within IRS is “**limiting access to assets based on need**”. This principle is the basic premise for most of the IRS security programs. When applied to BUR, this translates to limiting access to documents on a need-to-know basis.
- (2) The repository is used to limit access to BUR content.
- (3) The administrator grants or denies access to the repository.

4.119.1.1.6
(10-18-2024)

Acronyms/Terms

- (1) See Exhibit 4.119.1-1 Glossary for a list used in this IRM and BUR processing.

4.119.1.1.7
(10-18-2024)

Related Resources

- (1) In conjunction with this IRM, clerks can reference the TAS IRM 13.1.7, and use the Integrated Automation Technologies (IAT) tools to perform their duties.

4.119.1.2
(10-18-2024)

**Maintaining Documents
In BMF BUR**

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

4.119.1.3
(10-18-2024)

**Taxpayer Advocate
Service**

- (1) Even though the IRS strives to improve its systems and provide better service, some taxpayers still have difficulty in getting solutions to their problems or appropriate, timely responses to their inquiries. The purpose of the Taxpayer Advocate Service (TAS) is to give taxpayers someone to speak for them within the IRS. TAS is an independent organization within the IRS.

- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights.
- (3) For additional information about the Taxpayer Bill of Rights, see <https://www.irs.gov/taxpayer-bill-of-rights>.

4.119.1.4 (10-18-2024) **Integrated Automation Technologies (IAT)**

- (1) BUR employees are mandated to use the Integrated Automation Technologies (IAT) tools. When an action must be taken on IDRS and an IAT tool is available, BUR employees will use the IAT tools to complete the action using the IAT tool. The IAT tools assist the user with IDRS research and input.
- (2) If an IAT tool is not functioning properly, contact the lead. Continue working the case using IDRS.

4.119.1.5 (10-18-2024) **General Case Processing**

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

4.119.1.5.1 (09-04-2019) **Action 61/Policy Statement P-21-3 Guidelines**

- (1) Policy Statement P-21-3 (formerly known as Action 61) Guidelines are the result of a task force initiated to provide timely and quality responses to taxpayer correspondence. The general guidelines are:
 - a. A **quality response** is an accurate and professional communication which, based on information provided, resolves the taxpayer issues, requests additional information from the taxpayer, or notifies the taxpayer we have requested information from outside the IRS.
 - b. A quality response is **timely** when initiated within 30 calendar days of the IRS received date.
 - c. When a quality response cannot be issued timely, an **interim response** must be initiated by the 30th calendar day from the IRS received date. Use IDRS and the IAT tool to initiate Letter 4314-C.

Note: Use the CCA report 4243 to determine cases that require an interim letter.

- d. All interim letters should inform the taxpayer when a final response can be expected and provide a contact name and number for additional inquiries.
- (2) Responses received with an IRS received date of 30 days old or older, must have an interim letter sent before being batched.
- (3) BUR Coordinator will generate a list of cases requiring an interim letter, (Letter 4314-C) when the IRS received date exceeds 23 days.
- (4) A Letter 4314-C is sent on cases in Batch Types (BT):
 - 430, 431
 - 440, 441
 - 510, 511
 - 530, 531
 - 540, 541

- 710, 711
- 730, 731
- 740, 741
- 940, 941

Note: The Batch must be assigned to the clerical generic Integrated Data Retrieval System (IDRS) number 0481100000 for the clerical function to initiate the interim letter.

4.119.1.5.2
(09-09-2014)

Address Changes

- (1) A response may require a new address change to be entered on IDRS using CC **ENREQ**.
- (2) Use normal batch building procedures when processing responses requiring an address change.

Note: Tax Examiners will update the address.

4.119.1.5.3
(10-18-2024)

Assessments

- (1) An assessment record will be generated on all closed cases with the exception of screening closures and **PC 4890**. It is optional to have an assessment record created on referral and other closure process codes.
- (2) ALL assessments must be input via IDRS.
 - a. All cases with an assessment other than zero will include an **IDRS CC:ADJ54** adjustment print-out.

Note: If the DCI shows an assessment and/or penalty amount other than zero and the **IDRS CC:ADJ54** print-out is **not** present, give the case to the Lead Clerk.

- b. Compare the following transaction codes on the **IDRS CC:ADJ54** print-out assessment information to the DCI assessment information to ensure they match:

ADJ 54 Transaction Code	DCI
TC 290	Assessed Tax
TC 291	Assessed Tax Note: TE will show the amount in parenthesis. For example (500).
TC 680/787 or TC 240	Assessed Penalty
TC 766/767 or TC 806/807	Withholding

Caution: If the tax, withholding, and/or penalty amounts on the **IDRS CC:ADJ54** adjustment print-out do **not** match the DCI, give the case to the Lead Clerk.

- (3) The TE verifies and/or inputs the necessary assessment information for all PCs.

- (4) Assessment volumes are limited for each blocking series. The BUR Coordinator and the Computer Service scheduler ensure that daily limits per blocking series are set correctly, and that the IDRS assessments do not exceed the daily input limitations.
- 2,000 for Blocking Series 55 (550–569) 1120 BMF URP Refile DLN for paper returns Letter 2531 or Letter 2030
 - 1,000 for Blocking Series 57 (570–579) 1120 BMF URP Non- Refile DLN for electronically filed returns Letter 2531 or Letter 2030
 - 1,000 for Blocking Series 58 (580–589) 1120 BMF URP Adj Stat Notice Refile DLN for paper returns Stat
 - 1,000 for Blocking Series 59 (590–599) 1120 BMF URP Adj Stat Notice Non-Refile DLN for electronically filed returns
 - 1,000 for Blocking Series 64 (640-649) 1040 series, 1041, BMF URP Refile DLN for paper filed returns
 - 1,000 for Blocking Series 89 (890-899) 1040 series, 1041, and 1065 BMF URP Refile DLN for electronically filed returns
- (5) To accommodate increased volumes of inventory, the File Location Codes (FLC) (first two digits of the Document Locator Number) (DLN) for BUR assessments have been expanded. If daily volumes for a blocking series are exceeded, the additional assessments roll to the next FLC per the Table below:

BUR Site	File Location Codes (in the order used)
Ogden	29, 60, 78, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 99

- (6) All assessments received from the tax examiners will be in adjustment sequence series order. Cases **Must** be maintained in this order during the shipping to Files.
- (7) Ship assessments to the Files Operation for Computer association using Form 12547 . Files uses the employee IDRS number to assist with the association of the assessment to the case contents received from BMF BUR. The employee number is composed of ten digits as follows:
- The first two digits represent the Campus
 - The next three digits represent the BUR Employee Group (EGC) Code (811)
 - The last five digits represent the BUR Employee IDRS Number

Note: The Campus should work with the Files Operation to determine how to prepare and ship the assessments.

4.119.1.5.4
(10-18-2024)

**Case Sequence Number
(CSN)**

- (1) A CSN is the tracking number of a case. Each case is assigned a CSN which is used to locate the case throughout the BUR process.
- (2) All cases are filed in CSN order in BUR designated areas or suspense files.

4.119.1.5.5
(08-31-2016)

Charge-outs (Form 4251)

- (1) Charge-outs (Form 4251) are generated from the Federal Records Center (FRC) when ordering the original return via IDRS using CC **ESTABD** definer **O**.
- (2) Files will take the following actions to fulfill the return request:
 - a. If the return has not been retired to the Federal Records Center (FRC) then the Campus Document Retention Files Operation pulls the return and routes it to the BUR Operation.
 - b. If the return has been retired to the FRC then the Campus Document Retention Files Operation routes the charge-out to the appropriate FRC. The FRC pulls the return and routes it to the BUR Operation.
 - c. If the return is not available then the FRC notes the available charge-out information on the Requestor Copy, which is forwarded to the appropriate campus with the charge-out information. Reorder the return and suspend for 60 additional days.

Note: If the second attempt to secure the return is not successful, give the Form 4251 to the Lead Clerk.

Reminder: Do not batch a **Form 4251** without a return attached.

- (3) There are certain File Location Codes that indicate the tax return was filed electronically. See IRM 4.119.1.5.11 , Modernized e File System, for a complete list of these Codes.

4.119.1.5.6
(10-18-2024)

Case Contents

- (1) Clerical is responsible for the following:
 - A tax return if paper filed
 - Data Collection Instrument sheet
 - Folder
- (2) Paper tax returns and charge-outs are forwarded to the BUR clerical area for sorting and batching based on workload demands.

4.119.1.5.7
(12-12-2014)

Correspondex Letters

- (1) A Correspondex letter is issued to taxpayers when the case requires additional information (e.g., Letter 4552-C , Letter 4550-C).
- (2) Cases that have had a letter issued will have an Internal Process Code (IPC) 43LT, 45LT, 47LT and 49LT on the folder.

Note: These letters can be used as a response to our notice. If a letter is received as a fax/response, research IDRS CC **TXMODA** to locate case. Pull folder and associate with the case and batch into the appropriate batch type.

- (3) If no response is received during Letter 2030 phase and the correspondex letter time has expired, the tax examiner will issue a STAT notice.
- (4) Cases with letters issued during the STAT phase are monitored by the clerical function after the batch truck has been disassembled.
- (5) Place cases in the appropriate suspense batch after the batch truck is disassembled.
 - Letter 2531 Letter Suspense held in technical unit suspense

- Letter 2030 Letter Suspense held in technical unit suspense
- Statutory Notice Suspense held in clerical suspense
- Reconsideration Suspense held in the technical unit suspense

- (6) Statutory Notice Letter (IPC 47PH and 47LT) cases are filed under the original Statutory Notice case sequence number.
- (7) Reconsideration Letter internal process code 49LT, 49PH cases will be held and monitored in the teams unit suspense.
- (8) Cases with IPCs 43PH or 45PH have taxpayer correspondence in the folder.

4.119.1.5.8
(09-30-2015)
Letter Attachments

- (1) Collect Correspondex letter attachments from designated clerical area.
- (2) Create a Form 12547, Document Transmittal, and complete sections 1 and 3.
- (3) Associate all Correspondex letters with Form 12547 and route to the CRX Function.

4.119.1.5.9
(09-30-2015)
Disaster Area Cases

- (1) The BUR Coordinator alerts the clerical function of zip codes for specific declared disaster based on IRS Disaster Relief Memorandum. Follow coordinators instructions on proper handling of declared disaster area cases.
- (2) Freeze Code -S prevents the case from being defaulted. Freeze Code -O prevents any notices from being issued or defaulted.
- (3) **Always** be aware of the Statute Expiration Date. You must ensure that the Statute of Limitations is protected for all assessments. Do not hold these cases beyond December 15th before the statute year. After this date, all cases must be given to the Statute Coordinator for default assessments.
- (4) Cases identified as meeting disaster criteria are placed in a designated area in the BUR clerical files according to the disaster expiration date and phase.

Note: Cases identified as being in a Disaster ZIP will **not** age until after the Disaster ZIP end date has expired.

Reminder: If a response is received before the disaster expiration date has expired, continue normal batching procedures.

- (5) Cases meeting the disaster criteria are updated using IDRS CC: **TXMODA** and **ACTON** to **4XMRDSMMDD**.

Note: MMDD is the disaster expiration date for the freeze codes above.

4.119.1.5.10
(10-18-2024)
Docketed Appeals Cases

- (1) Taxpayers generally have 90 days to petition the Tax Court to dispute a Statutory Notice of Deficiency. If the Statutory Notice of Deficiency is addressed to a person outside of the United States, the time is extended to 150 days.

Note: Disaster relief may also extend the period a taxpayer has to petition Tax Court. These cases remain in Statutory suspense until the disaster end date expires.

- (2) Docketed cases are **high priority**. Work these as soon as they are received. Docket procedures should be completed **within 7 calendar days** of BUR receiving the request.

Note: If a response is received on a case that has been closed PC 4800, it should be treated as a Recon.

- (3) Newly docketed Tax Court cases are available on the daily Tax Litigation Counsel Automated Tracking System (TLCATS) New Docketed Case List By Source, which contains the following information:

- Docket number
- Date of the Statutory Notice
- Business name, address and TIN (taxpayer identification number)
- Tax Years in Statutory Notice, Tax Years Petitioned to U. S. Tax Court (Tax Year)
- Source of Statutory Notice, Appeals Office and Counsel Office information
- Campus function and location number in a high-lighted box to the right of the entry

- (4) Research **IDRS** if the case has been **closed** with process codes 4340, 4400, 4420, 4440, 4460, 4550, 4600, 4610, 4630, 4660, 4810, 4820, 4830, complete Form 14121 No Change Certification. Sign and fax the form to the Fresno Appeals APS DIMS Team and the assigned Counsel location on the docket list.

- (5) If research indicates the BUR case is **closed** with process codes other than listed above:

Exception: Give the case to the Lead Clerk when the case is closed PC 4940.

Caution: If the docket listing shows **CDP** or **DUE PROCESS COLLECTION CASE** on a BUR case, **do not** open an AIMS control or send any case information listed above to Appeals.

1. Notate on the Form 3210 "Closed BUR Case" and "Request return if needed".
2. Print all notices, and the Case Contents, Tax Account (TXMODA), IRPTR Information Returns, DCI, and case notes if present.
3. Print the Statutory Notice of Deficiency for all Stat notices.
4. Establish the case on Audit Information Management System (AIMS) for Appeals using IDRS Command Code (CC): **AM424A** and the Appeals Office Code. Research SERP, under the Who/Where tab, to link to the Appeals Case Routing for current Appeals Office addresses and routing instructions.

Note: See Document 6209 for information on reversing transaction codes, AIMS actions and closing an IDRS control base.

5. Attach a print of the AIMS opening action showing request completed.
6. Route the case to the address shown in the "Exam & all other Non- Collection Cases" section of the following web page.: *Case Routing Into The Independent Office Of Appeals (sharepoint.com)*

- (6) If research indicates the BUR case is **open**:

Step	BUR case is open
1.	Research for the CSN.
2.	<p>Locate and pull each open case. If the case is assigned to a unit or tax examiner, contact the unit or tax examiner to obtain the case. If not assigned give case to the Appeals subject matter expert.</p> <p>Note: All open cases must be seen by a TE to determine if a non statutory issue exists.</p>
3.	If non statutory conditions exist, the TE will print all notices, Case Contents, Tax Account (TXMODA), IRPTR Information Returns, DCI, case history sheet if present, and return case to clerical. Follow all steps below except 6&7.
4.	If non statutory condition does not exist, the TE will return the case to clerical. When case is returned, follow all steps below.
5.	<p>Prepare Form 3210 and record the name, TIN and tax year for each case.</p> <p>Note: If the case is MeF notate, "MeF return" on Form 3210 transmittal.</p>
6.	Print all notices, Case Contents, Tax Account (TXMODA), IRPTR Information Returns, DCI, case notes, and associate these items with the case file.
7.	<p>Print the Statutory Notice of Deficiency for all Stat notices issued.</p> <p>Note: If unable to locate the Statutory Notice of Deficiency see (7) below.</p>
8.	<p>Establish the case on Audit Information Management System (AIMS) for Appeals using IDRS Command Code (CC): AM424A and the Appeals Office Code. Research SERP, under the Who/Where tab, to link to the Appeals Case Routing for current Appeals Office addresses and routing instructions.</p> <p>Note: See Document 6209 for information on reversing transaction codes, AIMS actions and closing an IDRS control base.</p>
9.	Attach a print of the AIMS opening action showing request completed.
10.	Input TC 925 with Process Code 4800 on IDRS using CC: REQ77/FRM77

Step	BUR case is open
11.	Write PC 4800 and SEID on the case folder and DCI, update the activity and close the control base using IDRS CC: TXMODA and ACTON .
12.	Using IDRS CC ESTABD definer T , recharge the documents (paper returns) and route the case to the Ogden Campus Appeals Office.

Note: Appeals may also request a copy of the Certified Mail Listing in order to verify the date and address used to mail the Statutory Notice. Locate, copy and sanitize the appropriate page of the Certified Mail Listing and include it with the Appeals package. This listing is maintained in the clerical function if needed.

(7) If unable to locate the Statutory Notice of Deficiency take the following actions:

1. Search the case file for the Statutory Notice of Deficiency for the notice date of the missing copy. If found, photocopy and send.
2. If not able to locate write "SNOD not available" on the Form 3210 transmittal.

4.119.1.5.11
(07-28-2023)

Modernized e File System

- (1) Modernized e-File (MeF) is a web based system that allows electronic filing of Tax Returns through the Internet.
- (2) All electronically transmitted returns are identified by a unique Document Locator Number (DLN). The following File Location Codes (FLC) have been designated for the electronic filing of income tax returns. The second number listed is the roll over FLC used when a site exhausts the regular FLC for a given processing date.

File Location Code	Processing Campus
60, 78, 88, 92, 93	Ogden Campus (OSC)

- (3) Employees needing a MeF return can obtain it through the Employee User Portal (EUP).

Note: You must be a registered user. A request using the Business Entitlement Access Request System (BEARS) is needed to gain access to this application.

- (4) Electronically filed (MeF) returns do not have paper copies stored in Campus Document Retention, Files Operation, for associating taxpayer correspondence. Therefore, it is not possible to send copies of attachments/responses to Document Retention, Files Operation, for association with an MeF DLN.

4.119.1.5.12
(09-09-2014)

Examination Closures

- (1) If a case has been requested for transfer to Campus Examination, or by an Area Office, refer to BUR Coordinator (PC 4110, 4130, 4350, 4380, 4560, 4570, 4590, 4780, 4790).

4.119.1.5.13
(08-15-2017)
Folders (Case Information)

- (1) The case information is printed on the top of the folders. The following is included as part of the printed case:
 - Taxpayer Identification Number (TIN)
 - Case Sequence Number (CSN)
 - Tax Year
 - Tax Form
- (2) The case information is stored in a database generated by headquarters and given to the clerical function.
- (3) Folders are initially produced for all cases prior to batching.
- (4) Follow campus directions for printing folders.
- (5) When folders are printed:
 1. Ensure all folders are printed.
 2. Associate transcripts and returns if applicable by verifying the information on the folder matches the case.

Note: Case contents should be face up.
 3. If the folder for a case cannot be located or is not legible, manually create a case folder with the necessary information above and write **possible duplicate** on the folder.
 4. Place the completed case folder - **keeping in strict CSN order** - in the designated area or suspense file.
- (6) Compare **extra returns** to the empty folders, if a match is found inter-file the foldered cases. If no match is found, take to Lead Clerk.

4.119.1.5.14
(10-18-2024)
Integrated Data Retrieval System (IDRS)

- (1) The Integrated Data Retrieval System (IDRS) is a computer system that contains the most accurate and current information for each taxpayers account.
- (2) The most common command codes used in the clerical function are:
 - **CC:ACTON:** Used to open, update and close controls on IDRS
 - **CC:BMFOL:** Displays tax information for a specific TIN
 - **CC:ENMOD:** Displays name, address, and other entity information
 - **CC:ESTAB:** Used to request a document from files
 - **CC:MFREQ:** Used to transfer a tax module from national IDRS to local IDRS
 - **CC:REQ77:** Used to request a format to input a transaction.
 - **CC:TXMODA:** Displays tax information for a specific TIN
- (3) For additional information on IDRS command codes go to Command Codes under Quick Links on the SERP website..

4.119.1.5.14.1
(08-31-2016)
TC 925 Input

- (1) Activity Codes and Process Codes are required to provide an audit trail for BMF-BUR case processing. See IRM 4.119.1.5.20 , Process Codes and Internal Process Codes, and subsection under IRM 4.119.1.10 , Process Code Definition, for further information.
- (2) When taking an action that requires a TC 925:

1. Update IDRS Activity as appropriate.
2. Input TC 925 with the applicable Process Code using IDRS CC:REQ77/FRM77.

Note: Use the IAT Tool to perform this function.

3. Write the SEID and process code on the DCI and folder.

4.119.1.5.15
(10-18-2024)
Locations

- (1) A location is a three character code that is numeric. Local management determines location numbers for all units and suspense files.
- (2) The clerical team assigned location number 811 will be used when working case processing on IDRS.

4.119.1.5.16
(10-18-2024)
Mail Sort

- (1) The clerical function is responsible for sorting and processing all incoming mail.
- (2) Collect mail from dock.
- (3) Check DUT Admin for responses, retrieve submissions, download and print.
- (4) Date stamp all receipts.
- (5) Separate receipts by:

- a. Tax Year.
- b. Form Type.
- c. Notice Type (Letter 2531, Letter 2030, and Letter 3219-B (STAT).

Note: For notices returned by the United States Postal Service as undeliverable see IRM 4.119.1.5.29 , Undeliverable General.

Note: STAT notices returned by the United States Postal Service as “UNCLAIMED or REFUSED” will be associated with the case. If the notice is for a case that has already been closed, research IDRS for the controlling DLN and prepare a Form 9856, Attachment Alert, to route the notice to the Campus Files Operation.

- d. Agreed/disagreed criteria.
- e. Aged/non aged.

Note: If Form 2848 or Form 8821 is received with correspondence, fax it to the POA team within 24 hours of receipt. Date stamp and annotate POA sent on form and place back with the correspondence.

Caution: If Form 2848 or Form 8821 is the only piece of correspondence received, fax it to the POA team within 24 hours of receipt. Date stamp and annotate POA sent on the form and associate it with the case. Do **not** batch it as a response.

Note: If Form 9465 or Form 433-D is received **with correspondence**, route the form to the Collections Function. Date stamp and annotate IA sent to Collections. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 -Installment Agreements.

- (6) Place sorted mail into appropriate bins to be built into specific batch types.

4.119.1.5.17
(09-04-2019)
Incoming Faxes

- (7) Route any mail that does not belong to BUR to the appropriate location using the **Mail Routing Guide**.

- (1) On a daily basis retrieve faxes from the fax machine and verify against the e-fax that all pages were received.

Reminder: Check fax machine paper tray.

- (2) Date stamp all correspondence.

- (3) Separate faxes by:

- a. Tax Year.
- b. Form Type.
- c. Notice Type (Letter 2531, Letter 2030, Letter 3219-B STAT, Letter 4550-C).
- d. Agreed/disagreed criteria.
- e. Aged/non aged.

Note: If Form 2848 or Form 8821 is received with correspondence, fax it to the POA team within 24 hours of receipt. Date stamp and annotate POA sent on form.

Caution: If Form 2848 or Form 8821 is the only piece of correspondence received, fax it to the POA team within 24 hours of receipt. Date stamp and annotate POA sent on the form and associate it with the case. Do **not** batch it as a response.

Note: If Form 9465 or Form 433-D is received **with correspondence**, route the form to the Collections Function. Date stamp and annotate IA sent to Collections. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 Installment Agreements.

4.119.1.5.18
(09-09-2014)
Out Going Calls and Correspondence Letters

- (1) The TE uses applicable process codes when it is appropriate to send a letter to the taxpayer and take another action on the case at the same time. The TE will assign a process code other than a 43LT, 43PH, 45LT, 45PH, 45EX, 47LT, or 47PH on these cases.

- (2) Cases are filed in the appropriate suspense file based on the process code assigned by the TE. For additional information, see IRM 4.119.1.5.7 , Correspondence Letters.

Note: See IRM 4.119.1.5.29.4 , Undeliverable Correspondence Letters, for handling undeliverables for these letters.

4.119.1.5.19
(09-09-2014)
Photocopy Requests

- (1) The Photocopy Unit may forward a Form 4506, Request for a Copy of Tax Return, to BUR (usually the Clerical Function). If such a request is received:
 1. Check IDRS CC **TXMODA** and BUR case database to locate the return.
 2. After locating the return, make a photocopy and
 3. Send the copy to the requesting Campus Photocopy Unit.
 4. Refile case back in the BUR files in CSN order.

- (2) If the return cannot be located and/or a return has been closed to another area or returned to the Campus Files Operation Document Retention, advise the requesting Campus Photocopy Unit.
- (3) The Customer Service function may forward a Form 4442, Inquiry Referral, to request a copy of BUR Notices. Batch as a response.

4.119.1.5.20
(08-31-2016)

**Process Codes and
Internal Process Codes**

- (1) Clerks are responsible to record the following Process Codes on the DCI and Case Folder. In addition Process Code 4290 and 4800 must be updated on IDRS with the TC 925.
 - a. 4150, 4160, 4170
 - b. 4270
 - c. 4290 (also update TC 925 on IDRS)
 - d. 4310
 - e. 4320
 - f. 4510
 - g. 4540
 - h. 4710
 - i. 4760
 - j. 4800 (also update TC 925 on IDRS)

Note: See IRM 4.119.1.5.14.1 , *TC 925 Input*, and IRM 4.119.1.10 , Process Code Definition, for further information.

- (2) Write the SEID next to the process code on the case folder.
- (3) Write the SEID on the DCI only when closing the case with process code 4290 or 4800.
- (4) The following Internal Process Codes (IPC) can be input on the DCI and case folder: Lost Case (4XLC), Refile Case (4XRF) and Undeliverable (4XUD). See IRM 4.119.1.11 , Internal Process Code Definitions.

4.119.1.5.21
(08-31-2016)

Received Dates

- (1) The IRS received date for a mailed response is determined by following the priority criteria listed below:
 - 1. Oldest IRS received date stamped on correspondence.
 - 2. Envelope postmarked date.
 - 3. Signature date.
 - 4. Current date.
- (2) The IRS received date for a faxed response is determined by the following priority criteria listed below:
 - 1. Fax date (printed on fax).

Caution: The fax date is sometimes incorrect, use caution when determining whether to use this date.
 - 2. BUR received date stamped on correspondence.
 - 3. Signature date.
 - 4. Current date.

4.119.1.5.22
(12-12-2014)
Recomputed Notices

- (1) Whenever a taxpayer response causes the figures on the original Letter 2030 to change, an amended or recomputed Letter 2030 with the correct figures is issued.
- (2) The clerical function will file these cases, based on the mail out date.
- (3) Statutory Notices with a Recomputed Letter 2030 are returned to the original STAT notice mail out date section in the BUR files.

4.119.1.5.23
(08-31-2016)
Associating AMS Notes to Case File

- (1) Phone Assistors use AMS to leave case notes to document phone calls with taxpayers.
- (2) Upon completion of the call, the Phone Assistor will print the case note from AMS, write "associate" or "add to case file" across the top and give to Clerical Function to associate with the case file.
- (3) When the clerk receives this request:
 1. Research to determine the case location.
 2. Physically locate the case file.
 3. Annotate the Phone Call Date (from the AMS print) on the DCI.
 4. Associate the document with the case file.
 5. Return the case file to its location.

Note: If case cannot be located, give the AMS case note to the Lead Clerk.

4.119.1.5.24
(08-15-2017)
Request Case

- (1) When a TE needs a case, they will complete a case request sheet. This requires the clerks to collect all requests from the designated areas in each team twice a day. When completed:
 1. Pull the case.
 2. Attach the case request sheet to the front of the case.
 3. Deliver the case to the technical unit.

Note: If the case request is not complete, give to Lead Clerk.

Reminder: If on top of the request case sheet/AMS case note print, it states to "associate" do **NOT** give case to the technical unit. Leave sheet in case file and refile case.

4.119.1.5.25
(09-09-2014)
Returning Cases to BUR Suspense Files

- (1) Cases can be returned to BUR Suspense files using IPC 4XRF. Cases need to be refiled within 24 hours.

Caution: The terms refile, refiling and IPC "4XRF" refer to BUR suspense files. do not send these cases to the Campus Files Operation (Document Retention).

- (2) The following IPCs and PC are refiled back to the original STAT notice mail out date:
 - 47LT
 - 47PH
 - 4750

- (3) Return the case to the appropriate BUR suspense batch location in the BUR files to wait for aging.

Note: If the case can be batched to the next appropriate batch for processing, it is not necessary to physically return the case to the appropriate BUR suspense batch in the files.

- (4) If the case cannot be returned to the BUR suspense batch files, give the case back to the SEID that last worked the case or to a locally designated SEID.
- (5) Cases with IPC 4XLC:
 - a. If the case was previously assigned to a batch that required a TE to work the case, give the case back to the SEID that last worked the case or to a locally designated SEID.
 - b. If the case was previously assigned to a BUR suspense batch, return the case to the appropriate BUR suspense batch or batch to the next appropriate batch for processing.

4.119.1.5.26
(09-30-2015)

Time Frames for Agreed Assessments

- (1) Tax Examiners input assessments on all agreed responses (BT 510, 511, 710, 711) within 30 calendar days of the IRS received date.

4.119.1.5.27
(09-04-2019)

Time Frames for Suspense Files

- (1) The following time frames are, as a rule, applied to the appropriate suspense files.
 - Letter 2030 - 60 days
 - APO/FPO or Foreign Address Letter 2030 - 90 days
 - Recomputed or Amended Letter 2030 - 60 days
 - APO/FPO or Foreign Address Recomputed Letter 2030 - 90 days
 - Letter 2531 - 60 days
 - APO/FPO or Foreign Address Letter 2531 - 90 days
 - Correspondex Letters - 60 days
 - Statutory Notices (Letter 3219-B and Form 4089) - 105 days
 - APO/FPO or Foreign Address Letter 3219-B and Form 4089 (Statutory Notice) - 165 days

4.119.1.5.28
(09-09-2014)

Transfers

- (1) Cases from many different batches and under several different circumstances are transferred to the SEID of the TE who worked the case or to a designated TE, Lead TE or Coordinator.
- (2) When transferring cases back to a SEID, update the controlling activity using IDRS CC: **TXMODA** and **ACTON**.
- (3) For more information on case activities, See Exhibit 4.119.1-4, Case Activity Codes.
- (4) Give case to the appropriate unit or location.

4.119.1.5.29
(07-29-2020)

Undeliverables - General

- (1) The Post Office returns (to IRS) all notices and Correspondex Letters that it is unable to deliver.

Note: The undeliverable may contain notification of an address change made by the U.S. Postal Service .

- (2) Date stamp the envelopes of all undeliverables with the date that the undeliverable was received in BMF BUR.
- (3) Do not build undeliverable POA notices to a batch. File the undeliverable with the case.
- (4) Do not perform address research for undeliverable notices, and Correspondex Letters received **after** case closure.
 - a. Discard undeliverable Letters 2531, Letters 2030 and Correspondex Letters in accordance with local classified waste procedures.
 - b. Research IDRS for the controlling DLN and prepare a Form 9856, Attachment Alert, to route the undeliverable Statutory Notice to the Campus Files Operation.
- (5) Separate "Unclaimed or Refused" letters from "Undeliverable" letters. Associate all unclaimed or refused letters with the case and refile back into the appropriate suspense batch in the files.

4.119.1.5.29.1
(08-15-2017)
**Undeliverable Letter
2531**

- (1)) Research IDRS CC: **TXMODA** to determine case status.

If	Then
The case is assigned to a tax examiner	Give the case to the appropriate unit or location.
The case is not assigned to a tax examiner	Research IDRS CC: ENMOD for a newer address. See (2) for additional instruction.

- (2) If IDRS CC: **ENMOD** shows a newer address or notification of an address change made by the U.S. Postal Service , take the following action:

Note: If IDRS CC: **ENMOD XX-XXXXXXX** does not show a newer address, see (3) below.

If	And	Then
IDRS CC: TXMODA shows the current category code is BUR1 and the undeliverable is the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 43UD. 2. Batch the case into BT 410 or 411. 3. See IRM 4.119.1.8.9 Batch Type 410,411 Undeliverable Letter 2531 for further instruction.

If	And	Then
IDRS CC: TXMODA shows the current category code is BUR1 and the undeliverable is the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.
IDRS CC: TXMODA shows the current category code is not BUR1 or the undeliverable is not the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 43UD. 2. Associate the undeliverable with the case file. 3. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the current category code is not BUR1 or the undeliverable is not the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.

- (3) If IDRS CC: **ENMOD XX-XXXXXXX** does not show a new(er) address and there is no notification of an address change made by the U.S. Postal Service :

If	And	Then
IDRS CC: TXMODA shows the current category code is BUR1 and the undeliverable is the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the IDRS Category Code to "UNDL" 2. Update the folder and DCI PC History with 43UD. 3. Associate the undeliverable with the case file. 4. Refile case back into the appropriate notice suspense batch in files.

If	And	Then
IDRS CC: TXMODA shows the current category code is BUR1 and the undeliverable is the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.
IDRS CC: TXMODA shows the current category code is not BUR1 or the undeliverable is not the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 43UD. 2. Associate the undeliverable with the case file. 3. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the current category code is not BUR1 or the undeliverable is not the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.

4.119.1.5.29.2
(08-15-2017)
**Undeliverable Letter
2030**

- (1)) Research IDRS CC: **TXMODA** to determine case status.

If	Then
The case is assigned to a tax examiner	Give the case to the appropriate unit or location.
The case is not assigned to a tax examiner	Research IDRS CC: ENMOD for a newer address. See (2) for additional instruction.

- (2) If IDRS CC: **ENMOD XX-XXXXXXX** shows a newer address or notification of an address change made by the U.S. Postal Service , take the following action:

Note: If IDRS CC: **ENMOD** does not show a newer address, see (3) below.

If	And	Then
IDRS CC: TXMODA shows the current category code is BUR0 and the undeliverable is the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 45UD. 2. Batch the case into BT 620 or 621. 3. See IRM 4.119.1.8.20 Batch Type (BT) 620,621 Undeliverable Letter 2030/Recomps for further instruction.
IDRS CC: TXMODA shows the current category code is BUR0 and the undeliverable is the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.
IDRS CC: TXMODA shows the current category code is not BUR0 or the undeliverable is not the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 45UD. 2. Associate the undeliverable with the case file. 3. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the current category code is not BUR0 or the undeliverable is not the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.

- (3) If IDRS CC: **ENMOD XX-XXXXXXX** does not show a new(er) address and there is no notification of an address change made by the U.S. Postal Service :

If	And	Then
IDRS CC: TXMODA shows the current category code is BUR0 and the undeliverable is the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the IDRS Category Code to "UNDL" 2. Update the folder and DCI PC History with 45UD. 3. Associate the undeliverable with the case file. 4. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the current category code is BUR0 and the undeliverable is the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.
IDRS CC: TXMODA shows the current category code is not BUR0 or the undeliverable is not the most recent notice	The case is not already assigned to either a notice purge or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 45UD. 2. Associate the undeliverable with the case file. 3. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the current category code is not BUR0 or the undeliverable is not the most recent notice	The case is already assigned to either a notice purge or notice response batch	Give the case to the appropriate unit or location.

4.119.1.5.29.3
(07-28-2023)

Undeliverable Statutory Notices

- (1) The Statutory Notice is a legal document. Therefore, **do not make any marks or corrections** on the undeliverable notice. Notations made on the returned envelope must not interfere with the Post Mark Date or the Post Office Return Stamp.

- (2) All Certified Statutory Notices will now be mailed using the Certified Automated Mail Solutions (CAMS).
- (3) Weekly monitoring of the CAMS reports **Can** be done to search for all undeliverable indicators.
- (4) **All undeliverable Statutory Notices and the returned (undeliverable) envelope must be associated with the case file.** The envelope is evidence that the IRS complied with the law and mailed the notice by certified or registered mail to the taxpayer's last known address. This requirement applies to:
- True undeliverable
 - Remail Statutory Notices
 - Undeliverable POA notices
 - Undeliverable Statutory Notices for cases that have been closed. Research IDRS for the controlling DLN **and** prepare a Form 9856, Attachment Alert for Document Retention.
- (5) Research IDRS CC: **TXMODA** to determine case status.

If	Then
The case is assigned to a tax examiner	Give the case to the appropriate unit or location.
The case is not assigned to a tax examiner	Research IDRS CC: ENMOD for a newer address. See (4) for additional instruction.

- (6) If IDRS CC: **ENMOD XX-XXXXXXX** shows a newer address or notification of an address change made by the U.S. Postal Service , take the following action:

Note: If IDRS CC: **ENMOD** does not show a newer address, see (5) below.

If	And	Then
IDRS CC: TXMODA shows the current category code is BURS and the undeliverable is the most recent notice Caution: DO NOT treat Stat Notices stamped as "UNCLAIMED or REFUSED" as an undeliverable	The case is not already assigned to either a notice purge (default) or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 47UD. 2. Batch the case into BT 820 or 821. 3. See IRM 4.119.1.8.31 Batch Type (BT) 820,821 Undeliverable Statutory Notices for further instruction.
IDRS CC: TXMODA shows the current category code is BURS and the undeliverable is the most recent notice	The case is already assigned to either a notice purge (default) or notice response batch	Give the case to the appropriate unit or location.

If	And	Then
IDRS CC: TXMODA shows the undeliverable is not the most recent notice	The case is not already assigned to either a notice purge (default) or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 47UD. 2. Associate the undeliverable with the case file. 3. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the undeliverable is not the most recent notice	The case is already assigned to either a notice purge (default) or notice response batch	Give the case to the appropriate unit or location.
IDRS CC: TXMODA shows the case is closed	-	<ol style="list-style-type: none"> 1. Determine the controlling DLN. 2. Prepare Form 9856 Attachment Alert, to route the undeliverable Stat notice to the Campus File Operation.

- (7) If IDRS CC: **ENMOD XX-XXXXXXX** does not show a new(er) address and there is no notification of an address change made by the U.S. Postal Service:

If	And	Then
IDRS CC: TXMODA shows the current category code is BURS and the undeliverable is the most recent notice Caution: DO NOT treat Stat Notices stamped as "UNCLAIMED or REFUSED" as an undeliverable	The case is not already assigned to either a notice purge (default) or notice response batch	<ol style="list-style-type: none"> 1. Update the IDRS Category Code to "UNDL" 2. Update the folder and DCI PC History with 47UD. 3. Associate the undeliverable with the case file. 4. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the current category code is BURS and the undeliverable is the most recent notice	The case is already assigned to either a notice purge (default) or notice response batch	Give the case to the appropriate unit or location.
IDRS CC: TXMODA shows the undeliverable is not the most recent notice	The case is not already assigned to either a notice purge (default) or notice response batch	<ol style="list-style-type: none"> 1. Update the folder and DCI PC History with 47UD. 2. Associate the undeliverable with the case file. 3. Refile case back into the appropriate notice suspense batch in files.
IDRS CC: TXMODA shows the undeliverable is not the most recent notice	The case is already assigned to either a notice purge (default) or notice response batch	Give the case to the appropriate unit or location.

If	And	Then
IDRS CC: TXMODA shows the case is closed	-	<ol style="list-style-type: none"> 1. Determine the controlling DLN. 2. Prepare Form 9856 Attachment Alert, to route the undeliverable Stat notice to the Campus File Operation.

- (8) If cases are returned as "UNCLAIMED or REFUSED," associate with the case and wait the appropriate time frame to default the STAT.
- (9) See IRM 4.119.1.8.31 , Batch Type (BT) 820,821 (Undeliverable Statutory Notice), for more information.
- (10) **All** undeliverable/unclaimed Statutory Notices **must** be associated with the case file. The undeliverable/unclaimed Statutory Notice verifies that the IRS attempted to contact the taxpayer before making changes to their tax account.

Note: If an undeliverable/unclaimed Statutory Notice is for a case that has already been closed, research IDRS for the controlling DLN and prepare a Form 9856 , Attachment Alert, to route the undeliverable/unclaimed Statutory Notice to the Campus Files Operation.

4.119.1.5.29.4
(10-18-2024)
**Undeliverable
Correspondex Letters**

- (1) If a subsequent Correspondex Letter to either a Letter 2531 or Letter 2030 (IPC 43LT, 43PH, 45LT, 45PH) is returned as undeliverable, research IDRS CC **TXMODA** and take the correspondence to the TE who issued the letter.

Note: If another action has taken place before the undeliverable is received in BUR associate the undeliverable with the case file.

- (2) If a subsequent letter (47LT, or 47PH) for a Statutory Notice or recomputed Letter 2030 (PC 4750) to a Statutory Notice is returned undeliverable, take the correspondence to the TE who issued the letter.
- (3) The TE may have information in the case regarding the new address. For additional information, see IRM 4.119.1.5.18 , Out Going Calls and Correspondex Letters.

4.119.1.6
(09-09-2014)
**Miscellaneous Notice
Processing**

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

4.119.1.6.1
(12-07-2017)
Letter 2030 Review

- (1) Each Letter 2030 mail out date must be reviewed before the notices are mailed. A valid sample of cases is pulled from prepared notices for the current mail out date and built to BT 682. See IRM 4.119.1.8.21 , Batch Type (BT)682 (Letter 2030 Review), for additional information and sampling instructions.

Note: Cases that have had prior notices issued, are not included in the Letter 2030 Review sample.

4.119.1.6.2
(10-18-2024)
**Notice Preparation for
Letter 2531/Letter 2030
Mail Out**

- (2) When the cases have been reviewed, the tax examining manager gives the batch back to clerical to continue processing.
- (3) Place case and notice in designated area for reconcile process.
- (1) Clerical prepares the notices for mail out by verifying notice accuracy, ensuring complete stuffing of envelopes and updating case inventory.
- (2) Verify notice accuracy by taking the following steps:
 1. Verify TIN on notice and information return(s) against the folder.
 2. Verify notice date, tax year and form type on notice.
 3. Verify two copies of the notice are being sent.

Caution: If any of the verified information above is incorrect or missing take case to the Manager or Lead Clerk.

- (3) After verification, update the folder with initials to the right of the notice PC.
- (4) Stuff envelope by taking the following steps:
 1. Insert notice and information return(s) into Envelope E-44B-6.
Caution: Ensure that the name and address is showing in the window.
 2. Insert Publication 1, Your Rights As A Taxpayer, Notice 1462 , Important! You Have More Time to File and Pay Your Taxes Due to a Disaster , when applicable, and Envelope E-205.

Reminder: If there is a POA notice in the case, follow the above instructions and insert in separate envelope.

- (5) Update case inventory.
- (6) Place case and notice in designated area for reconcile process.

4.119.1.6.3
(10-18-2024)
**Notice Preparation for
Statutory Notice Mail
Out**

- (1) Clerical prepares the STAT notices by verifying notice accuracy, ensuring complete stuffing of envelopes and updating case inventory.
- (2) Verify notice accuracy by taking the following steps:
 1. Verify TIN on notice and information return(s) against the folder.
 2. Verify notice date, tax year and form type on notice.
 3. Verify two copies of the notice are being sent.
 4. Verify certified mail number on the notice matches the certified mail number on the cover page.

Caution: If any of the verified information above is incorrect or missing take case to the Manager or Lead Clerk.

- (3) After verification, update the folder with initials to the right of the notice PC.
- (4) Stuff envelope by taking the following steps:
 1. Insert cover page, notice and information return(s) into 9X12 Envelope .

Caution: Ensure that the name, address and bar code with the certified mail number is showing in the window.

2. Insert Publication 1, Your Rights As A Taxpayer, Notice 1462 , Important! You Have More Time to File and Pay Your Taxes Due to a Disaster , when applicable, and Envelope E-205.

Reminder: If there is a POA notice in the case, follow the above instructions and insert in separate envelope.

- (5) Update case inventory.
- (6) Place case and notice in designated area for reconcile process.

4.119.1.6.4
(12-12-2014)
**Reconciling Notice for
Mail Out**

- (1) The clerical function will compare the printed notices being sent to the notice and information return files located in the printed notice repository to ensure they match.
- (2) To reconcile notices for mail out, follow campus directions.

4.119.1.6.5
(10-18-2024)
**Certified Mail Listing
(CML) Registered Mail
Listing (RML)**

- (1) Clerical will verify all certified STAT notices are on the CML manifest created by the TE's for each notice date.
- (2) STAT notices that are being sent to a Foreign address are sent registered mail. A registered mail list will need to be created for all STAT's for each notice date.
- (3) Separate STATs into work units of 15.
- (4) Follow the steps below to create the RML.
- (5) Record the following information for each STAT notice, requiring a RML.

Run Date:	Enter the mail out date.
X:	Enter a running number starting with 1 (i.e. your first page will be 1–15, your second page will start with 16 etc).
Article:	Enter the 13 digit alpha numeric code located on the red label attached to the envelope in the following format RE XXX XXX XXXUS.
Names:	Enter the TP's name exactly as it is shown on the notice.
Address:	Enter the TP's address exactly as it is on the notice.

- (6) Print the RML and associate each page with the work unit to which it corresponds.
- (7) Review the RML for accuracy for all fields entered above. If errors are found, fix and reprint the RML.

- (8) Keep the CAMS manifest/RML with the notices to be mailed.
- (9) After the notices are mailed, the post office will return a USPS stamped copy of the CAM's manifest/RML. Place the stamped CAMS manifest and RML in the designated log book located in the clerical function.
- (10) For document retention, follow instructions at IRM 4.119.1.2, Maintaining Documents in BMF BUR.

4.119.1.6.6
(08-15-2017)
**Notices Not Mailed
(Letter 2531/Letter
2030/Letter 3219-B)**

- (1) If a response is received on a notice that has been prepared for mail out or it has been determined that a notice should not be mailed:
 1. Pull case and notice.
 2. Destroy the paper and electronic copy of the notice maintained in the letter repository.
 3. Update case inventory.
 4. Update IDRS activity, transcript and folder with SEID and the appropriate notice not mailed process codes.
 5. Remove the notice date on the DCI that was prepared for mail out.

If the current Process Code is:	Then the Notice Not Mailed Process Code is:
4300 (Letter 2531)	4310 (Letter 2531 not mailed)
4305 (Amended 2531)	4310 (Amended Letter 2531 not mailed)
4500 (Letter 2030)	4510 (Letter 2030 not mailed)
4505 (Amended Letter 2030)	4540 (Amended Letter 2030 not mailed)
4520 (Letter 2030 after Letter 2531)	4320 (Letter 2030 after Letter 2531 not mailed)
4525 (Amended Letter 2030 after 2531)	4540 (Amended Letter 2030 after 2531 not mailed)
4530 (Recomputed Letter 2030)	4540 (Recomputed Letter 2030 not mailed)
4535 (Amended Recomputed Letter 2030)	4540 (Amended Recomputed Letter 2030 not mailed)
4700 (Statutory Notice)	4710 (Statutory Notice not mailed)
4705 (Amended Statutory Notice)	4710 (Amended Statutory Notice not mailed)
4750 (Statutory Recomputed Notice)	4760 (Statutory Recomputed Notice not mailed)
4755 (Amended Recomputed Letter 2030 after Statutory Notice)	4760 (Amended Recomputed Letter 2030 after Statutory Notice not mailed)

6. Continue processing case (i.e. batch response).

- (2) If a mutilated notice is returned to the site **within 5 days** after the notice date:
 1. Reprint the notice.
 2. Mail the notice.
- (3) If a mutilated notice is returned to the site **more than 5 days** after the notice date:
 1. Pull the case and indicate "Mutilated" on the folder.
 2. Transfer the case to the TE who input the notice process code, or to a designated SEID for generation of another notice.
 3. Give the case to the technical unit to create a new notice.
- (4) When a disaster area is declared and the IRS grants tax relief, the BUR Coordinator issues a designated disaster ZIP Codes list. Based on the disaster type and the dates, the BUR clerical function will compare all notices to the designated disaster ZIP Codes list to determine if it is necessary to suppress the notices. If the notice ZIP code is on the disaster ZIP Codes list to suppress the notices, follow the instructions for BT 83X at IRM 4.119.1.8.32, Batch Type (BT) 83X (Declared Disasters).

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

4.119.1.6.7
(12-12-2014)
Responses

- (1) When responses are received an initial sort is recommended by tax year, response type (Letter 2531, Letter 2030, Stat, etc.) and received date. For additional information see IRM 4.119.1.5.16 , Mail Sort.

4.119.1.6.7.1
(12-10-2015)
Discovered Remittance

- (1) When remittance is discovered fill out Form 3244, Payment Processing Voucher as follows:
 - TIN
 - Form Number/MFT (1120/02) (1041/05)
 - Tax Period
 - Received Date (the IRS received date on the response the remittance was found with)
 - Taxpayers Name, Address, and ZIP code
 - Transaction Data (the amount of the remittance, always use line 640)
 - Remarks (your manager's phone number and M/S)
 - Prepared by (your SEID)

Caution: Checks with "VOID" or "NON NEGOTIABLE" written or stamped on them should be routed to "Collections" with corresponding Form 433-D Installment Agreement. See IRM 4.119.1.6.7.2 , Form 433-D, or Form 9465 - Installment Agreements, for additional instructions.

- (2) Print two copies of the Form 3244, attach one copy of the form to the remittance and the other copy to the response.
- (3) Deliver remittance with completed Form 3244 to Manager or Lead Clerk.
- (4) When appropriate, fill out Form 4287, Record of Discovered Remittance, to log all discovered remittance going to deposit.

4.119.1.6.7.2
(09-09-2014)

Form 433-D or Form 9465 - Installment Agreements

- (1) When responses are received with a Form 433-D or Form 9465 , Installment Agreement Request, **attached**, special handling is required.
- (2) Take the following steps to process a taxpayers response that includes either a Form 433-D or Form 9465 request for an Installment Agreement:

If the Form 433-D or Form 9465 is	And	Then
attached to correspondence and is the signature document used to agree to the tax increase	there is not any taxpayer comments or other factors that would prevent the response from being built into an "Agreed Batch"	<ol style="list-style-type: none">1. Make a photocopy to send to Collections.2. Using red ink, annotate on the photocopy "pending BUR assessment".3. Route the photocopy to Collections.4. Using pencil, annotate on the original "IA to Collection".5. Use the original to build into the applicable agreed batch.
not the signature used to agree to the tax increase	there is not any taxpayer comments or other factors that would prevent the response from being built into an "Agreed Batch"	<ol style="list-style-type: none">1. Remove Form 433-D or Form 9465 from the correspondence.2. Using red ink, annotate on the original "pending BUR assessment".3. Route to Collections.4. Using pencil, annotate in the upper right hand corner of the first page of the correspondence "IA to Collection".5. Use remainder of response to build into the applicable agreed batch.
the only piece of correspondence OR contains taxpayers comments	-	<ol style="list-style-type: none">1. Make a photocopy of the Form 433-D or Form 9465 to route to Collections.2. Using red ink, annotate the photocopy "pending BUR assessment".3. Route the photocopy to Collections.4. Using pencil, annotate "IA to Collection".5. Use the original to build into the applicable disagreed batch.

4.119.1.6.7.3
(12-12-2014)
Letter 2531 Responses

- (1) Letter 2531 Responses are built to BT 430, 431. If the IRS received date on the response is 23 days or older, or it has been determined that priority handling is needed, build the responses into BT 440, 441.
- (2) Associated batches of Letter 2531 responses are available to be worked by the TEs.

4.119.1.6.7.4
(12-12-2014)
Letter 2030 Responses

- (1) After initial sorts are completed, all Letter 2030 responses should be further screened for those with Form 433-D or Form 9465 as these require special handling, see IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements. Letter 2030 responses are then sorted for batch building by:

- agreed
- disagreed

4.119.1.6.7.4.1
(11-21-2019)
Agreed Letter 2030 Responses

- (1) An Agreed Letter 2030 Response indicates agreement with the Letter 2030 in its entirety and must meet at least one of the following conditions:

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

Note: To determine if the case is full paid, use IDRS CC: **TXMODA** verifying transaction code 640/670 payment amount is equal to the "Total Amount Due" on the notice.

- b. A signed Letter 4550-C that contains a signature with no taxpayer comments.
- c. Be a signed Form 433-D or Form 9465 attached to a notice with no taxpayer comments. See (2) below. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements for further information.

Note: If the **Form 433-D or Form 9465 is the only piece of correspondence**, make a copy to route to Collection. Use red ink to annotate the photocopy of the Form 9465 or Form 433-D with: "pending BUR assessment". Use the original to build into the appropriate disagreed response batch, make sure to annotate that a copy of the IA was sent to Collection.

- d. Contain a signature (on the Consent to Tax increase line) on an unaltered Letter 2030 or Form 15113 with no taxpayer comments/ attachments. See (2) below for additional information on a faxed consent to tax increase.

Note: If the Disagreement line on the Letter 2030 Response Page or Form 15113 has been signed, consider the response disagreed. Failure to do so could result in an incorrect assessment which can lead to increased taxpayer burden and additional cost for the IRS.

- (2) A faxed consent to assess additional tax Letter 2030, Form 15113, Letter 4550-C , Form 433-D or Form 9465 with no taxpayer comments can be accepted. Build these cases into BT 510, 511.
- (3) Agreed responses are built into BT 510, 511.

4.119.1.6.7.4.2
(11-21-2019)
Disagreed Letter 2030 Responses

- (1) A Disagreed Letter 2030 Response does not meet the conditions in IRM 4.119.1.6.7.4.1 , Agreed Letter 2030 Responses, and is identified by:
 - Disagreement with at least some part of the notice
 - The Letter 2030, or Form 15113 is unsigned, or there are taxpayer comments
 - An unsigned Form 433-D or Form 9465 with or without taxpayer comments
 - The only correspondence received is a Form 433-D or Form 9465
- (2) While sorting/building responses that meet disagreed criteria take the following steps:
 1. Remove all Form 433-D or Form 9465.
 2. Mark the response with “IA to Coll” or similar language to let the TE know that the response contained an Installment Agreement.
 3. Send the Form 433-D or Form 9465 to Collection, see IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements.
- (3) Disagreed responses are built into BT 530, 531. However, if the received date is **23 days or older** or it has been determined that priority handling is needed, build the response to BT 540, 541.

4.119.1.6.7.5
(09-09-2014)
Statutory Notice Responses

- (1) After initial sorts are completed, all Statutory responses should be further screened for those with Form 433-D or Form 9465 as these require special handling, see IRM 4.119.1.6.7.2, Form 433-D or Form 9465 - Installment Agreements. Statutory responses are then sorted for batch building by:
 - agreed
 - disagreed

Reminder: All Stat responses are considered high priority work, as the taxpayer has limited time to file a petition with Tax Court.

Note: As the volume of Stat responses is generally low, Priority Stat Response BT 740, 741 may be used for all Stat responses.

4.119.1.6.7.5.1
(11-21-2019)
Agreed Statutory Notice Responses

- (1) An Agreed Statutory Response indicates agreement by meeting one of the following conditions:
 - a. An unaltered Letter 2030, or Form 15113 (attached or not attached to a Statutory Notice) that contains a signature (on the Corporation Agrees to Tax Increase line on the Notice) with no taxpayer comments.
 - b. A signed Letter 4550-C that contains a signature with no taxpayer comments.
 - c. A signed Form 433-D or Form 9465 attached to a notice with no taxpayer comments. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements.

Note: If the **Form 433-D or Form 9465 is the only piece of correspondence**, make a copy to send to Collection. Use red ink to annotate the copy of the Form 433-D or Form 9465 with “Pending BUR Assess”. Use the original to build into the appropriate disagreed response batch, being sure to annotate that a copy of the IA was sent to Collection.

- d. A signature (under the Consent to Tax Increase jurat) on an unaltered Statutory Notice of Deficiency Waiver, Form 4089, with no taxpayer comments/attachments, See (2) below for additional information on a faxed consent to tax increase.

Caution: Full payment received after a Notice of Deficiency was issued, without the necessary signature(s), cannot be considered an agreement with the tax increase. Build these responses to the appropriate disagreed response batch type.

Reminder: All Stat responses are considered high priority work, as the taxpayer has limited time to file a petition with Tax Court.

Note: If the Disagreement line on the Response page of the Notice has been signed, consider the response to be disagreed. Failure to do so could result in an incorrect assessment, which could cause an increase in taxpayer burden and additional cost for the IRS.

- (2) A faxed consent to assess additional tax Letter 2030, Form 15113, Letter 4550-C , Form 4089 (Stat Notice), Form 433-D or Form 9465 with no taxpayer comments can be accepted. Build these cases into BT 710, 711 (BT 510, 511 for Letter 2030 phase).
- (3) Agreed Stat responses are built into BT 710, 711.

Note: Although Stat responses with an IRS received date of 23 days or older will be assigned to a BT 740, 741.

4.119.1.6.7.5.2
(09-09-2014)

Disagreed Statutory Notice Responses

- (1) **All Stat responses are considered high priority work**, as the taxpayer has limited time to file a petition with Tax Court.
- (2) A disagreed Stat response does not meet the conditions in IRM 4.119.1.6.7.5.1 , Agreed Statutory Notice Responses, and is identified by:
 - a. Disagreement with at least some part of the notice.
 - b. The waiver is unsigned, or there are any taxpayer comments.
 - c. The only correspondence is a Form 433-D or Form 9465.
- (3) Disagreed Stat responses can be assigned to BT 730, 731 when building a sufficient volume with the same IRS received date. Otherwise, consider using BT 740, 741 regardless of date.

Note: The determination regarding which BT to use is made by local management.

- (4) A Statutory Notice Response with a received date of **23 days or older** will be built to BT 740, 741.
- (5) When Statutory responses contain a Form 433-D or Form 9465:
 - 1. Remove all Form 433-D or Form 9465.
 - 2. Mark the response with "IA to Coll" or similar language to let the TE know that the response contained an Installment Agreement.
 - 3. Send the Form 433-D or Form 9465 to Collections. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, for additional information.

4.119.1.6.7.5.3
(08-15-2017)

Statutory Notices Not Generated - Late Responses

- (1) If a response is received but the Statutory Notice has not been mailed:
 1. Pull case and notice.
 2. Destroy the paper and electronic copy of notice maintained in the letter repository.
 3. Update case inventory.
 4. Update DCI and folder with process code PC 4710 and cross thru the STAT notice date.
 5. Write SEID next to process code 4710 on the folder.
 6. Update IDRS with PC 4710 and change the category code to BUR 0.
 7. Build response into appropriate batch type.
- (2) If the response is received later than the Friday before the Letter Mailout Date, batch the case to a Statutory Response BT 710, 711, 730, 731, 740 or 741 after the letter date has passed.
- (3) For additional information see IRM 4.119.1.7.2.2 Response Batch Building (Batch Types (BT) 430, 431, 440, 441, 510, 511, 530, 531, 540, 541, 710, 711, 730, 731, 740, and 741).

4.119.1.6.8
(07-28-2023)

Statutory Notices (Process Code 4700)

- (1) Statutory Notices are created by the tax examiners. After the notice is created the tax examiners will update the DCI and folder to PC 4700.
- (2) PC 4700 Statutory Notices are maintained in the letter repository in TIN order.
- (3) A Statutory Notice consists of the following:
 - a. Certified Mail Number cover page.
 - b. Cover Sheet with tax payer's address.
 - c. The original and one copy of Letter 3219-B .
 - d. The original and one copy of Form 4089.
 - e. A copy of the most current Letter 2030/Recomputation Notice (except page 1 and the response page or Form 15113).
 - f. A copy of the IRPTR information return documents (that were included with the Letter 2030).
- (4) The Statutory Notice is a legal document. Therefore, no marks or corrections should be made on the notice.
- (5) The original Certified Mail Listing and Registered Mail Listing is maintained in clerical as follows:
 - a. Clerical associates the Certified Mail Manifest and the RML listings with the certified notices for mailing.
 - b. The U.S. Post Office stamps the date the listing was received and returns it to BMF BUR.
 - c. Clerical stores the listings in the designated log book.

4.119.1.7
(10-01-2018)
General Batch Information

- (1) BUR uses a series of batches to control and monitor inventory. Cases from Form 1120 and Form 1041 move from batch to batch as significant actions take place.
- (2) Manually built batches for Form 1120 and Form 1041 use the same process procedures but **must** remain separated by form type and tax year.
- (3) When building batches for:

- Form type 1120, the third digit will be zero
- Form type 1041, the third digit will be one

(4) Batches are built in the order the TINs are entered.

Note: Returns (cases) must be kept in the order in which they are built.

4.119.1.7.1
(09-30-2015)

Description of Batch Numbers

- (1) A batch number is a six-digit number that is used to describe the physical location or the stage of processing for a case file.
- (2) The first three numbers of every batch number are used to describe/define the batch and Form type.
- (3) The next three numbers are used to describe/define the sequential number of a batch (e.g., 001, 002, 003, etc, through 999).

4.119.1.7.2
(09-09-2014)

Batch Building - General

- (1) When cases are being assigned to a batch, there are specific stated requirements that must be met.
- (2) The BUR Coordinator sets the maximum volume for each work unit and batch.
- (3) When the batch has been assembled, print the appropriate Work Unit listings by batch number. The listing is used as a transmittal document and can also be used to verify batch contents. The verification of batch contents is a local management decision. For additional information, see IRM 4.119.1.12.2 , Work Unit Listings.

4.119.1.7.2.1
(09-04-2019)

Screening Batch Building (Batch Type (BT) 310, 311, 340, 341)

- (1) The BUR inventory is ordered in groups referred to as correlations and each case is assigned a CSN.
- (2) Initial batch building is also referred to as Case Analysis and Screening.
- (3) An IDRS control base is opened on each case using the following:
 1. Access IDRS CC: **TXMODA**.
 2. Open the control using IDRS CC: **ACTON** accordingly
C#,31XSCREEN,B,MISC 0481100000,*.
- (4) Cases are manually built by Form and Year (BT 310 for Form 1120 and BT 311 for Form 1041).
- (5) Returns (paper filed) are received from Campus Files and Federal Records Centers, stapled behind Form 4251, Return Charge-Out.

Note: Do not build Form 4251, without a return. Treat as Classified Waste.

- (6) Electronically filed returns (MeF) Form 1120 and Form 1041 cases do not receive a Form 4251, Return Charge-Out. For specifics on identifying these cases, see IRM 4.119.1.5.11 , Modernized e File.
- (7) To build a screening batch:
 1. Identify next batch number to be built.
 2. Update batch inventory.
 3. Access IDRS CC: **TXMODA**.

4. Update the control using IDRS CC: **ACTON** accordingly
CXX,31XXXXWUXX,B,MISC.
5. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, and volumes (batch and work units).
6. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
7. Place copy of the transmittal and listing with the batch.
8. Deliver the batch to the designated area.

(8) If cases cannot be built into the batch take to Lead Clerk.

(9) If loose documents (1099's, K-1 schedules, etc.) are found in screening, take the following actions:

1. Research BUR and take appropriate steps to associate with the case.
2. If not in BMF BUR, research IDRS to determine handling.

4.119.1.7.2.2

(09-04-2019)

Response Batch

Building (Batch Types

(BT) 430, 431, 440, 441, 510, 511, 530, 531, 540, 541, 710, 711, 730, 731, 740 and 741)

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

(2) **Prior to entering the TIN into a response batch, verify the IRS received date.** The IRS received date is determined by following the priority criteria listed below:

1. Oldest IRS received date stamped on correspondence.
2. Envelope postmark date.
3. Signature date.
4. Current date.

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

1. Fax date (printed on fax).

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

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

(4) **Received dates must be built by week ending age dates for all non priority batch types: BT 430, 431, 510, 511, 530, 531 710, 711, 730, and 731.**

(5) To build a response batch:

1. Get the assigned work.
2. Pull the cases and associate the appropriate response with the case file.
3. Identify next batch number to be built.
4. Update batch inventory.
5. Access IDRS CC: **TXMODA**.
6. Update the control using IDRS CC: **ACTON** accordingly
CXX,XXXXXXWUXX,A,BURX→0481100000,MMDDYYYY.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

Caution: Ensure all responses are built into the appropriate batch type based on the most current action taken on the case.

7. Be sure two responses are not stuck together.
8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
10. Place copy of the transmittal and listing with the batch.
11. Deliver the batch to the designated area.

(6) If cases cannot be built into the batch take to Lead Clerk.

(7) For additional information, see IRM 4.119.1.7.3 , Pull Cases.

(8) If IDRS displays the case has been closed with a BUR Process Code, place the response in the designated area for closed cases. See IRM 4.119.1.8.33 , Closure Suspense for more information.

4.119.1.7.2.3 (09-04-2019)

Unit Release

(1) Cases suspended in technical units are released after being worked. These completed cases are placed in a designated area.

(2) As directed, get the cases from each technical unit.

(3) Sort all the gathered cases by the PC/IPC assigned to the case.

Target Batch	Process/Internal Process Codes
Screening Release	4100, 4110, 4130, 4140, 4150, 4160, 4170, 4210, 4220, 4240, 4260, 4270, 4290, 4300, 4500, 41MR, 41WP
Letter 2531 Release	4305, 4340, 4350, 4370, 4380, 4400, 4420, 4440, 4460, 4470, 4520 , 43PH, 43RF
Letter 2030 Release	4505, 4525 ,4530, 4535, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4680,4700, 45RF, 45EX, 45PH, 4675
Stat Release	4705, 4750, 4755, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4880, 4890, 47PH, 47RF, 4875
Reconsideration Unit Release	4900, 4910, 4920, 4930, 4940, 49PH

Note: PC 4110, 4130, 4350, 4380, 4560, 4570, 4780 and 4790, require an AMDISA print.

(4) Release the cases to the appropriate area based on the PC/IPC.

4.119.1.7.3
(09-09-2014)
Pulling Cases

- (1) Cases that are stored in the clerical suspense files are pulled when an action needs to be taken.
- (2) Pulling cases from files requires the following:
 - a. TIN of case.
 - b. CSN of case.
 - c. Date of most recent notice sent to taxpayer.
- (3) Pull case and continue processing for action being taken.

4.119.1.8
(09-09-2014)
Specific Batch Type (BT) Definition

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

4.119.1.8.1
(07-29-2020)
Batch Type (BT) 310, 311 (Screening Association/Complete Cases)

- (1) A Case control is opened on IDRS with activity **310/311SCREEN** for every TIN that was selected to be worked in BMF BUR.
- (2) TIN's previously assigned to BT 310, 311 SCREEN are built into Complete Case BT 310, 311 when the return or data is received.
Caution: Form 4251 with no tax paper return should **Not** be built into BT 310 or BT 311. Destroy these Form 4251.
- (3) For instructions on building BT 310, 311 see IRM 4.119.1.7.2.1 , Screening Batch Building (Batch Type (BT) 310, 311, 340 and 341.

4.119.1.8.2
(09-09-2014)
Batch Type (BT) 340, 341 (Priority Screening Batches)

- (1) These are batches of screening cases which require expedited processing as determined by local management.
- (2) The cases may be removed from the original screening batches or batched initially to BT 340, 341.
- (3) For instructions on building BT 340, 341 see IRM 4.119.1.7.2.1 , Screening Batch Building (Batch Type (BT) 310, 311, 340, and 341.

4.119.1.8.3
(09-09-2014)
Screening Unit Research Suspense

- (1) Cases requiring a return request or transcript (additional research) are updated by the TE with IPC 41RR. These cases are suspended in the technical unit and should be monitored by the TE to ensure the requested research is received.
- (2) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document). The TE works and releases the cases.

4.119.1.8.4
(09-04-2019)
Screening Unit Suspense

- (1) Screening cases which require a technical determination from the Manager or Lead TE are transferred by the TE to their Screening Unit Suspense.
- (2) When a TE transfers a case to Unit Suspense, they update the activity on IDRS to IPC 41MRXXMMDD, and gives the case to the appropriate designee (Lead TE, etc).

- (3) These cases are kept in suspense files in the technical units until the issue is resolved and the case is released in the unit's designated area for clerical retrieval.
- 4.119.1.8.5
(12-12-2014)
Letter 2531 Suspense Batch
- (1) Cases issued a Letter 2531 based on PC 4300 are updated to activity **CP2531MMDD** by the TE who created the Letter 2531.
- (2) The cases are filed in CSN order by letter date until a response is received, the notice is returned as undeliverable with a new address, or the suspense time frame expires.
- (3) The suspense time frames for Letter 2531 are:
- 60 days for domestic addresses
 - 90 days for foreign addresses
- 4.119.1.8.6
(09-04-2019)
Batch Type (BT) 430, 431 (Letter 2531 Response)
- (1) When a response to a Letter 2531 is received, the TIN is assigned to Letter 2531 Response BT 430, 431. The batch is built by entering the TIN. The correspondence is used as the input document.
- Note:** If a response with an IRS received date is 23 days or older the response must be assigned to BT 440, 441, Letter 2531 Priority Response.
- (2) Build BT 430, 431 using week ending age dates.
- (3) To build BT 430, 431:
1. Get the assigned work.
 2. Pull the cases and associate the response with the case file.
 3. Identify next batch number to be built.
 4. Update batch inventory.
 5. Access IDRS CC: **TXMODA**.
 6. Update the control using IDRS CC: **ACTON** accordingly **CXX,43XXXXWUXX,A,BUR1→0481100000,MMDDYYYY**.
- Note:** "MMDDYYYY" represents the IRS Received Date of the correspondence.
7. Be sure two responses are not stuck together.
 8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
 10. Place copy of the transmittal and listing with the batch.
 11. Deliver the batch to the designated area.
- (4) If a thorough search fails to locate the case or response, take to Lead Clerk.
- 4.119.1.8.7
(12-12-2014)
Letter 2531 Unit Research Suspense
- (1) Letter 2531 cases requiring a return request or transcript (additional research) are updated by the TE with IPC 43RR. These cases are suspended in the technical unit and should be monitored by the TE to ensure the requested research is received.

4.119.1.8.8
(09-30-2015)
**Letter 2531 Unit
Suspense**

- (2) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document). The TE works and releases the cases.
- (1) Cases are moved to Letter 2531 Unit Suspense when:
 - a. A TE requires a technical determination from a Manager or Lead TE on a Letter 2531 case. The TE transfers the case and updates the IDRS activity to **43TRXXMMDD** or **43MRXXMMDD**.
 - b. An outbound call is made on a Letter 2531 case. The TE updates the IDRS activity to **43PHMMDD**.
 - c. A TE sends a Correspondex letter on a Letter 2531 case. The TE updates the IDRS activity to **43LTMMDD**.
- (2) When the correspondence is received, update the control using IDRS CC: **ACTON**:
 - If the IRS received date is less than 23 days old, update the control to **CXX,43XRESP,A,BUR1→,MMDDYYYY** or
 - If the IRS received date is 23 days or older, update the control to **CXX,44XRESP,A,BUR1→,MMDDYYYY**

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (3) Give the information to the appropriate unit based on IDRS research.
- (4) The TE works and releases the cases.

4.119.1.8.9
(09-30-2015)
**Batch Type (BT) 410, 411
(Undeliverable Letter
2531)**

- (1) Cases are classified as Undeliverable when the Post Office returns the Letter 2531 as undeliverable.
- (2) See IRM 4.119.1.5.29.1 , Undeliverable Letter 2531, to determine when an undeliverable Letter 2531 can be built to BT 410, 411.
- (3) To build an undeliverable BT 410, 411:
 1. Get the assigned work.
 2. Pull the cases and associate the underliverable with the case file.
 3. Identify next batch number to be built.
 4. Update batch inventory.
 5. Access IDRS CC: **TXMODA**.
 6. Update the control using IDRS CC: **ACTON** accordingly **CXX,41XXXXWUXX,A,UNDL→0481100000**.
 7. Be sure two undeliverables are not stuck together.
 8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
 10. Place copy of the transmittal and listing with the batch.
 11. Deliver the batch to the designated area.

4.119.1.8.10
(09-04-2019)

**Batch Type (BT) 440, 441
(Letter 2531 Priority
Response)**

- (1) Letter 2531 response cases that should receive priority handling are built to Letter 2531 Priority Response BT 440, 441.
- (2) Letter 2531 responses with an IRS received date of 23 days or older **must** be built into Letter 2531 Priority Response BT 440, 441.
- (3) Letter 2531 Priority Response BT 440, 441 can have different IRS received dates assigned to the batch.
- (4) To build BT 440, 441:
 1. Get the assigned work.
 2. Pull the cases and associate the response with the case file.
 3. Identify next batch number to be built.
 4. Update batch inventory.
 5. Access IDRS CC: **TXMODA**.
 6. Update the control using IDRS CC: **ACTON** accordingly
CXX,44XXXXWUXX,A,BUR1→0481100000,MMDDYYYY.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.
 7. Be sure two responses are not stuck together.
 8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
 10. Place copy of the transmittal and listing with the batch.
 11. Deliver the batch to the designated area.
- (5) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.11
(09-04-2019)

**Batch Type (BT) 490, 491
(Aged Letter 2531/Letter
2030 Preparation) - No
Responses**

- (1) Cases in Letter 2531 Suspense have an expiration suspense time frame. When the suspense time frame has expired these cases are built to BT 490, 491 to have a Letter 2030 generated.

Reminder: Cases identified as being in a Disaster ZIP will **not** age until after the Disaster ZIP end date has expired.
- (2) To build a BT 490, 491:
 1. Get the assigned work.
 2. Identify next batch number to be built.
 3. Update batch inventory.
 4. Access IDRS CC: **TXMODA**.
 5. Update the control using IDRS CC: **ACTON** accordingly
CXX,49XXXXWUXX,A,BUR1→0481100000.
 6. Be sure two cases are not stuck together.
 7. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).

8. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
 9. Place copy of the transmittal and listing with the batch.
 10. Deliver the batch to the designated area.
- (3) The tax examiner will update the cases with PC 4520, and generate a Letter 2030.
 - (4) If a response is received and the IDRS activity indicates the TIN has been assigned to BT 490, 491, pull the case and batch it into the appropriate response batch.
 - (5) If a response is received and the IDRS activity indicates a notice was prepared for a notice mail out date that has not yet occurred, see IRM 4.119.1.6.6 , Notices Not Mailed for additional instructions.

4.119.1.8.12
(12-12-2014)
Letter 2030 Suspense

- (1) Cases issued a Letter 2030 based on PC 4500 are updated to IDRS activity **CP2030MMDD** by the TE who created the Letter 2030.
- (2) Cases issued a recomputed Letter 2030 based on PC 4530 are updated to IDRS activity **RECOMPMMDD** by the TE who created the recomputed Letter 2030.
- (3) Cases issued a Letter 2030 after a Letter 2531 based on PC 4520 are updated to IDRS activity **FCP30MMDD** by the TE who created the Letter 2030.
- (4) The cases are filed in CSN order by letter date until a response is received, the notice is returned as undeliverable with a new address, or the suspense time frame expires.
- (5) The suspense time frames for Letter 2030 are:
 - 60 days for domestic addresses
 - 90 days for foreign addresses

4.119.1.8.13
(12-12-2014)
Letter 2030 Unit Research Suspense

- (1) Letter 2030 cases requiring a return request or transcript (additional research) are updated by the TE with IPC 45RR. These cases are suspended in the technical unit and should be monitored by the TE to ensure the requested research is received.
- (2) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document). The TE works and releases the cases.

4.119.1.8.14
(09-30-2015)
Letter 2030 Unit Suspense

- (1) Cases are moved to Letter 2030 Unit Suspense when:
 - a. A TE requires a technical determination from a Manager or Lead TE on a Letter 2030 case. The TE transfers the case and updates the IDRS activity to **45TRXXMMDD** or **45MRXXMMDD**.
 - b. An outbound call is made on a Letter 2030 case. The TE updates the IDRS activity to **45PHMMDD**.
 - c. A TE sends a letter on a Letter 2030 case. The TE updates the IDRS activity to **45LTMMDD**.
- (2) When the correspondence is received, update the control using IDRS CC: **ACTON:**

- If the response meets agreed criteria, update the control to **CXX,51XRESP,A,BUR0→,MMDDYYYY**
- If the response does not meet agreed criteria, **and** the IRS received date is less than 23 days old, update the control to **CXX,53XRESP,A,BUR0→,MMDDYYYY**
- If the IRS received date is 23 days or older, update the control to **CXX,54XRESP,A,BUR0→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (3) Give the information to the appropriate unit based on IDRS research.
- (4) The TE works and releases the cases.

4.119.1.8.15
(11-21-2019)

**Batch Type (BT) 510, 511
(Agreed Response)**

- (1) Fully agreed Letter 2030/Recomp notice response cases are built into BT 510, 511.

Exception: Build agreed Letter 2030/Recomp responses with an IRS received date of 23 days or older to Priority BT 540, 541. See IRM 4.119.1.8.17 , Batch Type (BT) 540, 541 (Letter 2030/Recomp Priority Batch).

- (2) An Agreed Letter 2030/Recomp Response indicates agreement with the Letter 2030 in its entirety and must meet at least one of the following conditions:
 - a. Be fully paid for tax and penalties with no taxpayer comments.
 - b. Contains a signature on an unaltered Letter 2030 or Form 15113 with no taxpayer comments/attachments.
 - c. An unaltered Letter 4550-C that contains a signature (under the Consent to Tax Increase statement) that has no taxpayer comments.
 - d. Be a signed Form 433-D or Form 9465 attached to a notice with no taxpayer comments. See (3) below for additional information on a faxed consent to tax increase. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, for additional information.

Note: If the Disagreement line on the Letter 2030 response page or Form 15113 of the Letter 2030 has been signed, consider the response to be disagreed.

- (3) A faxed consent to assess additional tax (Letter 2030, Letter 4550-C or Form 433-D/Form 9465) with no taxpayers comments can be accepted. Build these responses into BT 510, 511.
- (4) While sorting or building responses that meet agreed criteria, remove all Form 433-D or Form 9465 and send to Collection. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, for additional information.
- (5) All assessments are input via IDRS.
- (6) If research indicates the case has been closed with a BUR Process Code, place the response in the designated area for closed cases.
- (7) Build BT 510, 511 using week ending age dates.
- (8) To build BT 510, 511:
 1. Get the assigned work.
 2. Pull the cases and associate the response with the case file.

3. Identify next batch number to be built.
4. Update batch inventory.
5. Access IDRS CC: **TXMODA**.
6. Update the control using IDRS CC: **ACTON** accordingly
CXX,51XXXXWUXX,A,BUR0→0481100000,MMDDYYYY.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

7. Be sure two responses are not stuck together.
 8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
 10. Place copy of the transmittal and listing with the batch.
 11. Deliver the batch to the designated area.
- (9) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.16
(11-21-2019)
**Batch Type (BT) 530, 531
(Letter 2030/Recomp
Disagreed Response)**

- (1) Disagreed taxpayer responses to Letter 2030/Recomp cases are built to Letter 2030/Recomp Disagreed Response BT 530, 531. The other option for batch assignment for disagreed cases is Letter 2030/Recomp Priority BT 540, 541 for responses 23 Days or Older from the IRS received date. BT 530, 531 is available for request and processing by the technical units.
- (2) A disagreed Letter 2030 response does not meet the conditions in IRM 4.119.1.8.15 , Batch Type (BT) 510, 511 (Agreed Response), and is identified by:
 - a. Disagreement with at least some part of the notice.
 - b. The Letter 2030 response page or Form 15113 is unsigned, or there are any taxpayer comments.
 - c. A Form 433-D or Form 9465 is the only piece of correspondence received with or without taxpayer comments.

Reminder: See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, when responses contain a Form 9465 or Form 433-D.

- (3) Build BT 530, 531 using week ending age dates.
- (4) To build BT 530, 531:
 1. Get the assigned work.
 2. Pull the cases and associate the response with the case file.
 3. Identify next batch number to be built.
 4. Update batch inventory.
 5. Access IDRS CC: **TXMODA**.
 6. Update the control using IDRS CC: **ACTON** accordingly
CXX,53XXXXWUXX,A,BUR0→0481100000,MMDDYYYY.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- 7. Be sure two responses are not stuck together.

8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
10. Place copy of the transmittal and listing with the batch.
11. Deliver the batch to the designated area.

(5) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.17
(09-04-2019)

**Batch Type (BT) 540, 541
(Letter 2030/Recomp
Priority Batch)**

(1) Disagreed Letter 2030 responses that are 23 days old or older (from the IRS received date) are classified as Priority Responses.

Reminder: See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, when priority responses contain a Form 433-D or Form 9465.

(2) A Letter 2030 Priority Response batch can have different IRS received dates.

(3) To build BT 540, 541:

1. Get the assigned work.
2. Pull the cases and associate the response with the case file.
3. Identify next batch number to be built.
4. Update batch inventory.
5. Access IDRS CC: **TXMODA**.
6. Update the control using IDRS CC: **ACTON** accordingly
CXX,54XXXXWUXX,A,BUR0→0481100000,MMDDYYYY.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

7. Be sure two responses are not stuck together.
8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
10. Place copy of the transmittal and listing with the batch.
11. Deliver the batch to the designated area.

(4) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.18
(09-04-2019)

**Batch Type (BT) 590, 591
(Aged Letter
2030/Recomp Stat
Preparation) No
Response**

(1) Cases in Letter 2030 Suspense have an expiration suspense time frame. When the suspense time frame has expired, these cases are built to BT 590, 591 to have a Statutory Notice of Deficiency generated.

Reminder: Cases identified as being in a Disaster ZIP will **not** age until after the Disaster ZIP end date has expired.

(2) To build a BT 590, 591:

1. Get the assigned work.

2. Identify next batch number to be built.
3. Update batch inventory.
4. Access IDRS CC: **TXMODA**.
5. Update the control using IDRS CC: **ACTON** accordingly
CXX,59XXXXWUXX,A,BUR0→0481100000.
6. Be sure two cases are not stuck together.
7. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
8. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
9. Place copy of the transmittal and listing with the batch.
10. Deliver the batch to the designated area.

- (3) The tax examiner will update the cases with PC 4700, and generate a STAT notice.
- (4) If a response is received and the IDRS activity indicates the TIN has been assigned to BT 590, 591, pull the case and batch it into the appropriate response batch.
- (5) If a response is received and the IDRS activity indicates a notice was prepared for a notice mail out date that has not yet occurred, see IRM 4.119.1.6.6 , Notices Not Mailed for additional instructions.

4.119.1.8.19
(12-12-2014)

**Batch Type (BT) 620, 621
(Undeliverable Letter
2030/Recomp) - General**

- (1) When undeliverable Letter 2030/Recomps are identified with a better address, these cases are built into Undeliverable Letter 2030/Recomp BT 620, 621.
- (2) BT 620, 621 is worked by the technical units to generate an amended notice.

4.119.1.8.20
(09-30-2015)

**Batch Type (BT) 620, 621
(Undeliverable Letter
2030/Recomps)**

- (1) Cases are classified as Undeliverable when the Post Office returns the Letter 2030/Recomp letter as undeliverable.
- (2) See IRM 4.119.1.5.29.2 , Undeliverable Letter 2030 to determine when an undeliverable can be built into BT 620, 621.
- (3) To build an undeliverable BT 620, 621:
 1. Get the assigned work.
 2. Pull the cases and associate the undeliverable with the case file.
 3. Identify next batch number to be built.
 4. Update batch inventory.
 5. Access IDRS CC: **TXMODA**.
 6. Update the control using IDRS CC: **ACTON** accordingly
CXX,62XXXXWUXX,A,UNDL→0481100000.
 7. Be sure two undeliverables are not stuck together.
 8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
 10. Place copy of the transmittal and listing with the batch.

11. Deliver the batch to the designated area.

4.119.1.8.21
(10-01-2018)

**Batch Type (BT) 682
(Letter 2030 Review)**

- (1) Select cases for the Letter 2030 Notice Review from the current letter mail out.

Note: This needs to be done on a biweekly basis prior to the mail out.

- (2) Use the chart below to determine the sample size and “skip” interval to use in pulling the cases. To determine the skip interval, divide the total volume by the sample size. Counting every case to identify the sample is not necessary as long as the sampled cases are pulled at regular approximated intervals. Start pulling each week’s sample at a different point in the notice date, i.e. at approximately the 10th case, then the 5th, then the 15th, etc.

If the Letter volume is at least :	But not greater than:	Sample this many cases:
1	114	100% or 96, whichever is less.
115	150	96
151	200	115
201	300	142
301	500	176
501	1,000	213
1,001	2,000	238
2,001	7500	261

Note: If the letter volume is 7,501 or greater then sample 270 cases.

- (3) To build BT 682:

1. Pull Letter 2030 cases with PC 4500 from designated area for review process according to chart above.
2. Separate cases into work units.
3. Create work unit listing for each work unit.
4. Print two copies of work unit listings and give one to the Lead Clerk and leave one in the batch

Note: A copy of each work unit listing must be kept in clerical for each tax year and form type for one year from the date the work unit listing was created.

5. Create transmittal.
 6. Deliver the batch to the designated area.
- (4) After the review is completed, check cases against the work unit listing to verify all cases have been returned and cases with errors pulled.
- (5) Give cases identified with errors to the BUR Coordinator.
- (6) Place case and notice in designated area for reconcile process.

4.119.1.8.22
(12-12-2014)
**Statutory Notice
Suspense**

- (1) Cases issued a STAT notice based on PC 4700 are updated to IDRS activity **STATMMDD** by the TE who created the STAT notice.
- (2) Cases issued a recomputed Letter 2030 after a STAT based on PC 4750 are updated to IDRS activity **RESTATMMDD** by the TE who created the STAT notice. These cases are refiled back to the original STAT notice date suspense file.
- (3) The cases are filed in CSN order by STAT notice date until a response is received, the notice is returned as undeliverable with a new address, or the suspense time frame expires.

Reminder: Cases with a Correspondex letter sent after a Statutory notice has been issued, are refiled back to the original STAT notice date suspense file.

- (4) The suspense time frames for Statutory Notices are:
 - 105 days for domestic addresses
 - 165 days for foreign addresses

4.119.1.8.23
(09-30-2015)
Statutory Unit Suspense

- (1) Cases are moved to STAT Unit Suspense when:
 - a. A TE requires a technical determination from a Manager or Lead TE on a STAT case. The TE transfers the case and updates the IDRS activity to **47TRXXMMDD** or **47MRXXMMDD**.
 - b. An outbound call is made on a STAT case. The TE updates the IDRS activity to **47PHMMDD**.
 - c. A TE sends a letter on a STAT case. The TE updates the activity to **47LTMMDD**.
- (2) When the correspondence is received, update the control using IDRS CC:
ACTON:
 - If the response meets agreed criteria, update the control to **CXX,71XRESP,A,BURS→,MMDDYYYY**
 - If the response does not meet agreed criteria **and** the IRS received date is less than 23 days old, update the control to **CXX,73XRESP,A,BURS→,MMDDYYYY**
 - If the IRS received date is 23 days or older, update the control to **CXX,74XRESP,A,BURS→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (3) Give the information to the appropriate unit based on IDRS research.
- (4) The TE works and releases the cases.

4.119.1.8.24
(09-09-2014)
**Statutory Notice Unit
Research Suspense**

- (1) Cases requiring a return request or transcript (additional research) are updated by the TE with IPC 47RR. These cases are suspended in the technical unit and should be monitored by the TE to ensure the requested research is received.
- (2) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document). The TE works and releases the cases.

4.119.1.8.25
(11-21-2019)

**Batch Type (BT) 710, 711
(Statutory Notice Agreed
Responses)**

- (1) **All Stat responses are considered high priority work**, as the taxpayer has limited time to file a petition with Tax Court.
- (2) Fully agreed Statutory Notice responses are built into BT 710, 711. The current PC/IPC must be 4700, 4750, or 47LT.

Exception: Build agreed Letter 3219-B responses with an IRS received date of 23 days or older to Priority BT 740, 741. See . IRM 4.119.1.8.27 , Batch Type (BT) 740, 741 (Statutory Priority Response).

- (3) An Agreed Statutory Notice Response indicates agreement by meeting one of the following conditions:
 - a. An unaltered Letter 2030 response page, Form 15113, or Letter 4550-C (attached or not attached to a Statutory Notice) that contains a signature (under the Consent to Tax Increase statement) that has no taxpayer comments.

Note: A response is considered “agreed” if the taxpayer signs on the line under The Corporation agrees with all changes **and** checks the box Agree with all Changes.
 - b. A signature (under the Consent to Tax Increase jurat) on an unaltered Statutory Notice of Deficiency Form 4089 that has no taxpayer comments. See (4) below for additional information on a faxed consent to tax increase.
 - c. A signed Form 433-D or Form 9465 attached to a notice with no taxpayer comments. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, for further information.

Caution: Full payment received after a Notice of Deficiency was issued, without the necessary signature(s), **cannot** be considered an agreement with the tax increase. Build these responses to the appropriate disagreed response batch type.

Note: If the disagreement line on the response page has been signed, consider the response a disagreed response.

- (4) A faxed consent to assess additional tax Letter 2030 response page, Form 15113 , Letter 4550-C, Form 4089 (Stat Notice) or Form 9465 attached to letter with no taxpayer comments can be accepted. Build these responses into BT 710, 711.
- (5) While sorting or building responses that meet agreed criteria, remove all Form 433-D or Form 9465 and send to Collection. See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, for additional information.

Note: If a Form 433-D is attached, make a copy, keep the original with the case and forward the copy to the Collection Operation.

- (6) All assessments are input via IDRS.
- (7) If research indicates the case has been closed with a BUR Process Code, place the response in the designated area for closed cases.
- (8) Build BT 710, 711 using week ending age dates.
- (9) To build BT 710, 711:

1. Get the assigned work.
2. Pull the cases and associate the response with the case file.
3. Identify next batch number to be built.
4. Update batch inventory.
5. Access IDRS CC: **TXMODA**.
6. Update the control using IDRS CC: **ACTON** accordingly
CXX,71XXXXWUXX,A,BURS→0481100000,MMDDYYYY.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

7. Be sure two responses are not stuck together.
 8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
 10. Place copy of the transmittal and listing with the batch.
 11. Deliver the batch to the designated area.
- (10) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.26
(11-21-2019)

**Batch Type (BT) 730, 731
(Statutory Notice
Disagreed Response)**

- (1) **All Stat responses are considered high priority work**, as the taxpayer has limited time to file a petition with Tax Court.
- (2) When a Disagreed Response is received for a Statutory notice, the TIN is assigned to BT 730, 731. These batches are ordered and worked by the technical units.
- (3) A disagreed Statutory Notice response does not meet the conditions in IRM 4.119.1.8.25 , Batch Type (BT) 710, 711 (Statutory Notice Agreed Responses), and is identified by:
 - a. Disagreement with at least some part of the notice.
 - b. The Waiver (Letter 2030 response page or Form 15113) is unsigned or there are any taxpayer comments.
 - c. An unsigned Form 433-D or Form 9465 with or without taxpayer comments.
 - d. Form 433-D or Form 9465 is the only piece of correspondence received.

Reminder: See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, when Stat responses contain a Form 433-D or Form 9465.

- (4) If research indicates the case has been closed with a BUR Process Code, place the response in the designated area for closed cases.
- (5) Build BT 730, 731 using week ending age dates.
- (6) To build BT 730, 731:
 1. Get the assigned work.
 2. Pull the cases and associate the response with the case file.
 3. Identify next batch number to be built.
 4. Update batch inventory.
 5. Access IDRS CC: **TXMODA**.

6. Update the control using IDRS CC: **ACTON** accordingly
CXX,73XXXXWUXX,A,BURS→0481100000,MMDDYYYY.
Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.
7. Be sure two responses are not stuck together.
8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
10. Place copy of the transmittal and listing with the batch.
11. Deliver the batch to the designated area.

(7) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.27
(09-04-2019)

**Batch Type (BT) 740, 741
(Statutory Priority
Response)**

- (1) Statutory Notice responses that are **23 days or older** (from the IRS received date) are classified as Priority Responses and are built to BT 740, 741.

Reminder: See IRM 4.119.1.6.7.2 , Form 433-D or Form 9465 - Installment Agreements, when Stat priority responses contain Form 433-D or Form 9465.

- (2) Statutory Priority Response BT 740, 741 can have different IRS received dates.

- (3) To build BT 740, 741:

1. Get the assigned work.
2. Pull the cases and associate the response with the case file.
3. Identify next batch number to be built.
4. Update batch inventory.
5. Access IDRS CC: **TXMODA**.
6. Update the control using IDRS CC: **ACTON** accordingly
CXX,74XXXXWUXX,A,BURS→0481100000,MMDDYYYY.
Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.
7. Be sure two responses are not stuck together.
8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume, IRS Received Date and TIN's for each work unit.
10. Place copy of the transmittal and listing with the batch.
11. Deliver the batch to the designated area.

- (4) If a thorough search fails to locate the case or response, take to Lead Clerk.

4.119.1.8.28
(09-04-2019)

**Batch Type (BT) 790, 791
(Statutory Notice
Defaults)**

- (1) Cases in STAT suspense have an expiration suspense time frame. When the suspense time frame has expired, these cases are built to Statutory Notice Default BT 790, 791.

Reminder: Cases identified as being in a Disaster ZIP will **not** age until after the Disaster ZIP end date has expired.

- (2) All assessments are input via IDRS.
- (3) To build a BT 790, 791:
 1. Get the assigned work.
 2. Identify next batch number to be built.
 3. Update batch inventory.
 4. Access IDRS CC: **TXMODA**.
 5. Update the control using IDRS CC: **ACTON** accordingly **CXX,79XXXXWUXX,A,BURS→0481100000**.
 6. Be sure two cases are not stuck together.
 7. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
 8. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
 9. Place copy of the transmittal and listing with the batch.
 10. Deliver the batch to the designated area.
- (4) If a response is received and the IDRS activity indicates the TIN has been assigned to BT 790, 791, pull the case and batch it into the appropriate response batch.
- (5) If a response is received after the STAT notice has been defaulted, treat case as a Reconsideration (Recon).

4.119.1.8.29
(09-09-2014)

**Lost Response
Suspense**

- (1) Cases with an indication that a response has been received but cannot be located take to Lead Clerk.

4.119.1.8.30
(09-09-2014)

Lost Case Suspense

- (1) These are TIN's/cases where the physical case file cannot be located or cases with a current IDRS activity of **4XLCMMDD**. Take to Lead Clerk.
- (2) When the case is located, continue processing.

4.119.1.8.31
(07-28-2023)

**Batch Type (BT) 820, 821
(Undeliverable Statutory
Notice)**

- (1) Cases are classified as Undeliverable when the Post Office returns the Letter 3219-B as undeliverable.

Note: Researching the reports in CAMS for an indicator that shows the Certified Letter 3219-B was undelivered can also be done.
- (2) See IRM 4.119.1.5.29.3 , Undeliverable Statutory Notices to determine when an undeliverable Letter 3219-B can be built into BT 820, 821.
- (3) To build BT 820,821:

1. Get the assigned work.
2. Pull the cases and associate the undeliverable with the case file.
3. Identify next batch number to be built.
4. Update batch inventory.
5. Access IDRS CC: **TXMODA**.
6. Update the control using IDRS CC: **ACTON** accordingly
CXX,82XXXXWUXX,A,UNDL→0481100000.
7. Be sure two undeliverables are not stuck together.
8. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
9. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
10. Place copy of the transmittal and listing with the batch.
11. Deliver the batch to the designated area.

4.119.1.8.32
(09-30-2015)

**Batch Type (BT) 83X
(Declared Disaster)**

- (1) Cases identified as meeting disaster criteria are assigned IPC 4XMRDSMMDD. When the disaster date has expired build the applicable cases into BT 83X.

Note: Cases with IPC 4XMRDSMMDD cannot be worked until after the expiration date. These cases need to be held in CSN order and monitored until the date has expired.

Exception: If a response is received, pull case and continue processing.

Reminder: Cases identified as being in a Disaster ZIP will **not** age until after the Disaster ZIP end date has expired.

- (2) Cases meeting disaster criteria are built into BT 83X as follows:

- 41MRDSMMDD is built into BT 831 Screening Disaster
- 43MRDSMMDD is built into BT 833 Letter 2531 Disaster
- 45MRDSMMDD is built into BT 834 Letter 2030 Disaster
- 47MRDSMMDD is built into BT 838 Stat Disaster

- (3) To build a BT 83X

1. Get the assigned work.
2. Identify next batch number to be built.
3. Update batch inventory.
4. Access IDRS CC: **TXMODA**.
5. Update the control using IDRS CC: **ACTON** accordingly
CXX,83XXXXWUXX,A,XXXX→0481100000.
6. Be sure two cases are not stuck together.
7. When the maximum volume for the batch has been reached or there are no more cases to be built to the batch, complete the transmittal sheet with batch number, Tax Year, batch date, and volumes (batch and work units).
8. Complete a work unit (WU) listing with Batch and WU number, Tax Year, Volume and TIN's for each work unit.
9. Place copy of the transmittal and listing with the batch.
10. Deliver the batch to the designated area.

4.119.1.8.33
(09-09-2014)
Closures Suspense

- (1) Cases identified with closing process codes are placed in a designated area for closed suspense.
- (2) Correspondence received for closed cases are placed in a designated area to be screened and worked by the Recon SME.

Note: If a closed case is requested, pull the case from the closure suspense wall and give to the tax examiner who requested the case.

4.119.1.8.34
(09-09-2014)
**Batch Type 940, 941
Reconsideration
(RECON)**

- (1) When a case is closed and needs to be reopened it is considered a Recon and is updated on IDRS to BT 940, 941.
- (2) Reconsideration cases are worked by a Recon SME.
- (3) Local management determines whether Reconsideration Suspense cases are located in the individual tax examining units or in the clerical area.

4.119.1.8.35
(09-04-2019)
**Reconsideration
Suspense**

- (1) Reconsideration cases that the TE determines needs additional action are updated to IDRS activity **49TRXXMMDD** or **49LTMMDD** by the TE.
- (2) When a taxpayer response is received, send the information to the appropriate unit.
- (3) Local management determines whether Reconsideration Suspense cases are located in the individual tax examining units or in the clerical area.

4.119.1.8.36
(09-09-2014)
**Reconsideration
Research Suspense**

- (1) Reconsideration cases that the TE determines needs additional research are ordered by the TE.
- (2) When the requested research or a taxpayer response is received, send the information to the appropriate unit. The location of the unit is shown in the Remarks Field on the Research Document.
- (3) Local management determines whether Reconsideration Suspense cases are located in the individual tax examining units or in the clerical area.

4.119.1.9
(12-10-2015)
**General Batch
Disassembly**

- (1) Disassembly is the function of distributing cases from the batch truck to their appropriate destinations based on process codes and placing classified waste in the appropriate receptacle.
- (2) Instructions for established BUR handling for each Process Code are found at IRM 4.119.1.10 and for each Internal Process Code at IRM 4.119.1.11 .
- (3) There are five types of releases from a completed screening batch:
 - Letter 2531 (PC 4300)
 - Letter 2030 (PC 4500)
 - Transfers to Examination (PC 4110, 4130, 4140) and Criminal Investigation (PC 4100)
 - Closures (PC 4150, 4160, 4170, 4200, 4210, 4220, 4240, 4260, 4270, and 4290)
 - Wrong Pulls (IPC 41WP)
- (4) There are ten types of releases from completed Letter 2531 Response Batches:

- Letter 2030 (PC 4520)
 - No Changes (PC 4400, 4440 and 4420)
 - Adjustments (PC 4470)
 - Transfers to Examination (PC 4350, 4380)
 - Disaster Cases (PC 4340)
 - Other Closures (PC 4460) (referrals to other areas)
 - Fraud Referrals (PC 4370)
 - Amended Letter (PC 4305)
 - Letters (IPC 43PH)
 - Refile Case (IPC 4XRF)
- (5) There are thirteen types of releases from completed Letter 2030 Response batches:
- No Change (PC 4150, 4600, 4610, 4630 and 4660)
 - Adjustments (PC 4670, 4680)
 - Extensions (IPC 45EX) and Refile Case (IPC 4XRF)
 - Letters (IPC 45PH)
 - Recomputed Letters (PC 4530)
 - Amended Letter 2030 (PC 4505, 4535) and Amended Recomputed Letter (PC 4535)
 - Transfers to Examination (PC 4560, 4570 and 4590)
 - Disaster Closure (PC 4550) and Fraud Referral (PC 4580)
 - Agreed to Revised Tax (Partially Agreed(PC 4675)
 - Statutory Notice (PC 4700)
- (6) There are twelve types of releases from completed Statutory Notice Response Batches:
- No Changes (PC 4810, 4820, 4830 and 4890)
 - Adjustments (PC 4870, 4880)
 - Letters (IPC 47PH)
 - Recomputed Notices (IPC 47LT and PC 4750)
 - Transfers to Appeals (PC 4800) and Examination (PC 4780 and 4790)
 - Defaults (PC 4840 and PC 4850)
 - Disaster (PC 4860) and Fraud Referral (PC 4770)
 - Refile Case (IPC 4XRF)
 - Agreed to Revised Tax (Partially Agreed(PC 4875)
 - Amended Stat (PC 4705) and Amended Recomputed Stat (PC 4755)
- Note:** Transfers (closures) to areas outside BUR are routed and documents are recharged.
- (7) There are five types of releases from completed Reconsideration Response Batches:
- Full Abatement (PC 4900)
 - Partial Abatement (PC 4910)
 - No change to assessment (PC 4920)
 - Information Request (PC 4930)
 - Referral Non BUR Issue (PC 4940)

4.119.1.9.1
(09-04-2019)
**Printing and or Copying
Case Information**

- (1) When a case is being closed and transferred to another area, (i.e. PC 4100, 4110, 4130, 4140, 4350, 4370, 4380, 4560, 4570, 4580, 4590, 4770, 4780, 4790 and 4800) all case contents must be included and sent. The following can be printed by accessing the Notice Repository Folder, IDRS and or photo-copied if in the case file:
 - Tax Account (TXMODA)
 - POA (CFINK)
 - Information Returns (IRPTR)
 - Case Notes
 - Case History Sheet
 - Letter 2030
 - Letter 2531
 - STAT Notice
 - Correspondex Letters (i.e. 4550-C, 4551-C, 4552-C)
 - DCI
- (2) Print the case contents if needed.
- (3) Associate the printed information with the applicable case and route as appropriate.

4.119.1.10
(08-31-2016)
Process Code Definition

- (1) Process Codes (PC) consist of four numeric characters. Process codes reflect actions taken on a case (e.g. notice issuance and closures) They are input on IDRS to TC 925 using CC:REQ77/FRM77 and are notated on the case folder and DCI.

Note: All closure folders and DCI data sheets are maintained in CSN order in the BUR closure suspense files.

- (2) The Clerical Function can input the following Process Codes to IDRS:
 - a. PC 4030: See IRM 4.119.1.10.1, Process Code 4030 (BUR Selected Cases), for further information.
 - b. PC 4290: See IRM 4.119.1.10.8, Process Codes 4210, 4220, 4240, 4260 and 4290 (Pre-Letter Closures), for further information.
 - c. PC 4800: See IRM 4.119.1.10.40, Process Code 4800 (Appeals Transfer/Closure), for further information.

4.119.1.10.1
(08-31-2016)
**Process Code 4030
(BUR Selected Cases)**

- (1) Headquarters identifies cases to be worked by the BMF-BUR program and provides the Clerical Function with the related TINs.
- (2) Clerks open a control on all cases selected to be worked.
- (3) Update TC 925 with Process Code 4030 for each case that is selected to be worked.
- (4) Build cases into the appropriate Screening batch. See IRM 4.119.1.8.1 , Batch Type (BT) 310, 311 (Screening Association/Complete Case), or IRM 4.119.1.8.2 , Batch Type (BT) 340, 341 (Priority Screening Batches), for further information.

4.119.1.10.2
(02-05-2015)

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4.119.1.10.3
(09-09-2014)
Process Codes
4110-4130 (Campus
Examination
Transfer/Closure)

- (1) Tax examiners assign PC 4110, and 4130 when it is determined the case(s) should be closed and case contents transferred to Campus Examination.
- (2) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Examination.
- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Send the case contents to the Examination Operation.
 3. Prepare the returns.
 4. Send the returns to the appropriate FRC by routing to the Files Operation.
 5. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.4
(02-05-2015)
Process Code 4140
(Fraud Transfer/Closure)

- (1) Tax examiners assign PC 4140 when the Examination Operation has determined that potential Fraud exists.
- (2) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Fraud.
- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Send the case(s) and all case contents to the Campus Fraud Coordinator.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.5
(08-31-2016)

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- (2) Access IDRS CC: **TXMODA**.
- (3) Close the control and update the activity using IDRS CC: **ACTON** accordingly **CXX,PC4150,C**.
- (4) Write PC 4150 and SEID on the case folder and DCI.
- (5) When the batch truck is disassembled:

1. Update case information on DCI database.
2. Prepare the case(s).
3. Send the case(s) to the appropriate FRC by routing to the Files Operation.
4. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.6
(09-09-2014)
Process Code 4160
(Survey Excess
Inventory/Closure)

- (1) Tax examiners assign PC 4160 to cases that Headquarters has identified as cases not to be worked.

Note: Clerks can assign this PC at the direction of the BUR Coordinator or Clerical Manager.

- (2) This process code is only used at the direction of Headquarters.
- (3) Access IDRS CC: **TXMODA**.
- (4) If closing the case 4160, input TC 925 Process Code 4160 on IDRS using CC: **REQ77/FRM77**.
- (5) Close the control and update the activity using IDRS CC: **ACTON** accordingly **CXX,PC4160,C**.
- (6) When the batch truck is disassembled:
 1. Update case information on the folder and DCI database.
 2. Prepare the case(s).
 3. Send the case(s) to the appropriate FRC by routing to the Files Operation.
 4. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.7
(09-09-2014)
Process Code 4170
(Headquarters Identified
Program
Problems/Closure)

- (1) Tax examiners assign PC 4170 to cases that Headquarters has identified as having some type of associated program problem. The cases are not worked.

Note: Clerks can assign this PC at the direction of the BUR Coordinator or Clerical Manager.

- (2) This process code is only used at the direction of Headquarters.
- (3) Access IDRS CC: **TXMODA**.
- (4) Close the control and update the activity using IDRS CC: **ACTON** accordingly **CXX,PC4170,C**.
- (5) When the batch truck is disassembled:
 1. Update case information on DCI database.
 2. Prepare the case(s).
 3. Send the case(s) to the appropriate FRC by routing to the Files Operation.
 4. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.8
(08-31-2016)

**Process Codes 4210,
4220, 4240, 4260 and
4290 (Pre-Letter
Closures)**

- (1) Tax examiners assign PC's 4210, 4220, 4240, 4260 or 4290 when the discrepancy has been resolved before a letter is issued.

Note: Clerks can assign PC 4290 at the direction of the BUR Coordinator or Clerical Manager.

- (2) If closing the case 4290, input TC 925 Process Code 4290 on IDRS using CC: **REQ77/FRM77**.
- (3) Write PC 4290 and SEID on the case folder and DCI if applicable.
- (4) When the batch truck is disassembled:
1. Update case information on DCI database.
 2. Prepare the case(s).
 3. Send the case(s) to the appropriate FRC by routing to the Files Operation.
 4. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.9
(04-06-2016)

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- (2) The BUR Coordinator provides clerical with a listing of cases requesting clerical to input PC 4270.
- (3) Access IDRS CC: **TXMODA**.
- (4) Close the control and update the activity using IDRS CC: **ACTON** accordingly **CXX,PC4270,C**.
- (5) When the batch truck has been disassembled:
1. Update case information on DCI database.
 2. Prepare the case(s).
 3. Send the case(s) to the appropriate FRC by routing to the Files Operation.
 4. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.10
(12-10-2015)

**Process Code 4300/4305
(Letter 2531/Amended
Letter 2531)**

- (1) Tax examiners assign PC 4300/4305 when it has been determined that a Letter 2531/Amended Letter 2531 should be issued.
- (2) When the batch truck has been disassembled:
1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

- 4.119.1.10.11
(04-06-2016)
**Process Code 4310
(Letter 2531 or Amended
Letter 2531 Generated
but Not Mailed (PC 4300,
4305))**
- (1) Tax Examiners or clerical will update the IDRS activity, case folder, and DCI with **PC 4310** to indicate the prior Letter 2531 was not mailed.
- 4.119.1.10.12
(04-06-2016)
**Process Code 4320
(Letter 2030 Generated
but Not Mailed After
Letter 2531 (PC 4520))**
- (1) Tax Examiners or clerical will update the IDRS activity, folder, and DCI with **PC 4320** to indicate the prior Letter 2030 was not mailed after the Letter 2531.
- 4.119.1.10.13
(09-30-2015)
- (2) When the batch truck has been disassembled:
1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.14
(09-30-2015)
**Process Codes 4350 and
4380 (Campus
Examination
Transfer/Closure)**
- (1) Tax examiners assigns PC 4350 and 4380 when it has been determined the case(s) should be closed and the case contents transferred to Campus Examination.
- (2) If the TE inputs an assessment, a manual assessment record is created.
- (3) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Examination.
- Note:** TE's are responsible to print the contents if they have the case.
- (4) When the batch truck has been disassembled:
1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation if applicable.
 3. Send the case contents to the Examination Operation.
 4. Prepare and send the return(s) to the appropriate FRC by routing to the Files Operation if applicable.
 5. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.15
(04-06-2016)
**Process Code 4370
(Fraud Transfer/Closure)**
- (1) Tax examiners assign PC 4370 when the Examination Operation has determined that potential Fraud exists.
- (2) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Fraud.
- Note:** TE's are responsible to print the contents if they have the case.
- (3) When the batch truck has been disassembled:

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1. Update case information on DCI database.
2. Send the case(s) and all case contents to the Campus Fraud Coordinator.
3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.16
(09-30-2015)

**Process Codes 4400,
4420, 4440 and 4460
(Letter 2531 Closures)**

- (1) Tax examiners assign PC 4400, 4420, 4440 and 4460 when the taxpayer response to a Letter 2531 resolves the discrepancy.
- (2) When the TE inputs an assessment a manual assessment record is created.
- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.17
(08-15-2017)

**Process Code 4470
(Amended Return
Closed Case)**

- (1) Tax examiners assign PC 4470 when taxpayer's amended return has been accepted in response to a Letter 2531.
- (2) A manual assessment record is created on cases closed with PC 4470.

Caution: If there is no amount in the "Assessed Tax" and/or **Withholding** field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.

- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.18
(12-12-2014)

**Process Code 4500
(Letter 2030)**

- (1) Tax examiners assign PC 4500 when it has been determined that the case requires a Letter 2030.
- (2) When the batch truck has been disassembled:
 1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

4.119.1.10.19
(12-10-2015)

**Process Code 4505
(Amended Letter 2030)**

- (1) Tax examiners assign PC 4505 when it has been determined that the case requires an Amended Letter 2030.
- (2) When the batch truck has been disassembled:
 1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

- 4.119.1.10.20
(04-06-2016)
**Process Code 4510
(Letter 2030 Generated
but Not Mailed (PC
4500))**
- (1) Tax Examiners or clerical will update the IDRS activity, folder, and DCI with **PC 4510** to indicate the prior Letter 2030 was not mailed.
- 4.119.1.10.21
(12-10-2015)
**Process Code 4520 or
4525 (Letter 2030 after
Letter 2531/ Amended
Letter 2030 After a Letter
2531)**
- (1) Tax examiners assign PC 4520 or 4525 when it has been determined from the taxpayer's Letter 2531 response that a Letter 2030 is now required.
- (2) When the batch truck has been disassembled:
1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.
- 4.119.1.10.22
(12-10-2015)
**Process Code 4530 or
4535 (Recomputed
Letter 2030/ Amended
Recomputed Letter
2030)**
- (1) Tax examiners assign PC 4530 or 4535 to cases when it has been determined that a Recomputed Letter 2030 or Amended Recomputed Letter 2030 should be issued. This determination is based on an evaluation of the taxpayer's Letter 2030 response.
- (2) When the batch truck has been disassembled:
1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.
- 4.119.1.10.23
(04-06-2016)
**Process Code 4540
(Amended or
Recomputed Letter 2030
Generated but Not
Mailed (PC's 4505, 4525,
4530, 4535))**
- (1) Tax Examiners or clerical will update the IDRS activity, folder, and DCI with **PC 4540** to indicate the prior amended/recomputed Letter 2030 was not mailed.
- 4.119.1.10.24
(09-30-2015)
- (2) When the batch truck has been disassembled:
1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.25
(08-31-2016)
**Process Codes 4560,
4570 and 4590 (Campus
Examination
Transfers/Closure)**
- (1) Tax examiners assigns PC 4560, 4570 and 4590 when it has been determined that the case should be closed and the case contents transferred to Campus Examination.
- Note:** Tax Examiners are instructed to bring PC 4590 "Non Docketed" appeals cases to the Lead Clerk to establish the AIMS control.
- (2) If the TE inputs an assessment, a manual assessment record is created.

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- (3) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Examination.

Note: TE's are responsible to print the contents if they have the case.

- (4) When the batch truck has been disassembled:

1. Update case information on DCI database.
2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation if applicable.
3. Send the case contents to the Examination Operation.
4. Prepare and send return(s) to the appropriate FRC by routing to the Files Operation if applicable.
5. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.26
(04-06-2016)

**Process Code 4580
(Fraud Transfer/Closure)**

- (1) Tax examiners assign PC 4580 when the Examination Operation has determined that potential Fraud exists.
- (2) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Fraud.

Note: TE's are responsible to print the contents if they have the case.

- (3) When the batch truck has been disassembled:

1. Update case information on DCI database.
2. Send the case(s), including the case contents to the Campus Fraud Coordinator.
3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.27
(09-30-2015)

**Process Codes 4600,
4610, 4630 and 4660
(Letter 2030 No Change
Closure)**

- (1) Tax examiners assign PC's 4600, 4610, 4630 and 4660 when the discrepancy is resolved using the response submitted by the taxpayer.
- (2) When the TE inputs an assessment a manual assessment record is created.
- (3) When the batch truck has been disassembled:
1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.28
(04-06-2016)

**Process Code 4670
(Fully Agreed Letter
2030)**

- (1) Tax examiners assign PC 4670 when the taxpayer is in full agreement with the Letter 2030.

- (2) When the TE inputs an assessment a manual assessment record is created.

Caution: If there is no amount in the "Assessed Tax" field on the DCI, or the IDRS adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.

- (3) When the batch truck has been disassembled:

1. Update case information on DCI database.

2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.29
(12-10-2015)

**Process Code 4675
Agreed to Revised Tax
(Partially Agreed)**

- (1) Tax examiners assign PC 4675 when the case can be closed as agreed to revised tax (partially agreed).
- (2) TE's will send Letter 4551-C to the taxpayer when closing the case.
- (3) When the TE inputs an assessment (TC 29X), a manual assessment record is created.

Caution: If there is no amount in the "Assessed Tax" field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.

- (4) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.30
(09-30-2015)

**Process Code 4680
(Adjustment to
Prepayment Credits
Letter 2030)**

- (1) Tax examiners assign PC 4680 when there is no change to tax and an adjustment to prepayment credits (Withholding) is needed.
- (2) A manual assessment record will be completed by the tax examiners when PC 4680 is assigned.

Caution: If there is no amount in the "Withholding" field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case back to the Lead Clerk.

- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.31
(09-30-2015)

**Process Code 4700
(Statutory Notice)**

- (1) Tax examiners assign PC 4700 when it has been determined a Statutory Notice of Deficiency is required.
- (2) When the batch truck has been disassembled:
 1. Prepare notices for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

4.119.1.10.32
(12-10-2015)

**Process Code 4705
(Re-issued Amended
Statutory Notice)**

- (1) TE's input PC 4705 and prepare a new STAT notice when it has been determined a new address is present.
- (2) When the batch truck has been disassembled:
 1. Prepare notices for mail out.

2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

4.119.1.10.33
(04-06-2016)

**Process Code 4710
(Statutory Notice
Generated but Not
Mailed (PC 4700, 4705))**

- (1) Tax Examiners or clerical will update the IDRS activity, folder, and DCI with **PC 4710** to indicate the prior STAT notice was not mailed.

4.119.1.10.34
(09-09-2014)

**Process Code 4730
(Statutory Notice
Rescinded)**

- (1) Tax examiners assign PC 4730 when a case has an incorrect Statutory Notice, or a Statutory Notice was issued in error.

4.119.1.10.35
(04-06-2016)

**Process Code 4750
(Recomputed Letter
2030 After Statutory
Notice)**

- (1) Tax examiners assign PC 4750 when it has been determined from the taxpayer's Statutory Notice response that a Recomputed Letter 2030 should be issued.
- (2) When the batch truck has been disassembled:
 1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

4.119.1.10.36
(04-06-2016)

**Process Code 4755
(Amended Recomputed
Letter 2030 After
Statutory Notice)**

- (1) Tax examiners assign PC 4755 when it has been determined from the taxpayer's recomputed Statutory Notice response that an Amended Recomputed Letter 2030 should be issued.
- (2) When the batch truck has been disassembled:
 1. Prepare letters for mail out.
 2. Place in the designated area to be shelved in CSN order in the appropriate suspense file.

4.119.1.10.37
(04-06-2016)

**Process Code 4760
(Recomputed or
Amended Letter 2030
Generated but Not
Mailed (PC 4750, 4755))**

- (1) Tax Examiners or clerical will update the IDRS activity, folder, and DCI with **PC 4760** to indicate the prior recomputation Letter 2030 (PC 4750) was not mailed.

4.119.1.10.38
(04-06-2016)

**Process Code 4770
(Fraud Transfer/Closure)**

- (1) Tax examiners assign PC 4770 when the Examination Operation has determined that potential Fraud exists.
- (2) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Fraud.

Note: TE's are responsible to print the contents if they have the case.

- (3) When the batch truck has been disassembled:

1. Update case information on DCI database.
2. Send the case(s) including the case contents to the Campus Fraud Coordinator.
3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.39
(09-30-2015)
Process Codes 4780 and 4790 (Campus Examination Transfer/Closure)

- (1) Tax examiners assign PC 4780 and 4790 when it has been determined that the case(s) should be closed and the case contents transferred to Campus Examination.
- (2) If the TE inputs an assessment, a manual assessment record is created.
- (3) Based on the PC assignment, the case contents need to be printed and assembled with the case for routing to Examination.

Note: TE's are responsible to print the contents if they have the case.

- (4) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation if applicable.
 3. Send the case contents to the Examination Operation.
 4. Prepare and send return(s) to the appropriate FRC by routing to the Files Operation.
 5. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.40
(08-31-2016)
Process Code 4800 (Appeals Transfer/Closure)

- (1) Tax examiners assign PC 4800 when the taxpayer has received a Statutory Notice and has petitioned the Tax Court to dispute the notice.

Note: Clerks can assign this PC at the direction of the BUR Coordinator or Clerical Manager.

- (2) Input TC 925 Process Code 4800 on IDRS using CC: **REQ77/FRM77**.
- (3) Access IDRS CC: **TXMODA**.
- (4) Close the control and update the activity using IDRS CC: **ACTON** accordingly **CXX,PC4800,C**.
- (5) Write PC 4800 and SEID on the case folder and DCI.
- (6) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare and send the case contents to the Appeals Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- (7) Follow the procedures for cases Docketed by the U.S. Tax Court in IRM 4.119.1.5.10 , Docketed Appeals Cases.

- 4.119.1.10.41
(09-30-2015)
Process Codes 4810, 4820 and 4830 (Statutory Notice No Change/Closures)
- (1) Tax examiners assign PC 4810, 4820, 4830 when the case discrepancy has been resolved using the taxpayer response to the Statutory Notice.
 - (2) When the TE inputs an assessment a manual assessment record is created.
 - (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.42
(09-30-2015)
Process Code 4840 (Statutory Notice Defaults with Revision)
- (1) Tax examiners assign PC 4840 to cases when the suspense period for Statutory Notice cases has expired and the taxpayer does not respond.
 - (2) When the TE inputs an assessment, a manual assessment record is created.
Caution: If there is no amount in the “Assessed Tax” field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.
 - (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
- 4.119.1.10.43
(09-30-2015)
Process Code 4850 (Statutory Notice Assessed by Default/Closure)
- (1) Tax examiners assign PC 4850 when the suspense period for Statutory Notice cases has expired and, one of the following conditions is met:
 - Taxpayer has not responded to the Statutory Notice
 - Post Office has returned the notice and no new address was found
 - Taxpayer’s response does not resolve the issue and the allotted suspense time has expired
 - (2) When the TE inputs an assessment, a manual assessment record is created.
Caution: If there is no amount in the “Assessed Tax” field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.
 - (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.44
(09-30-2015)
- (2) When the batch truck has been disassembled:
 1. Update case information on DCI database.

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2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.45
(09-30-2015)
**Process Code 4870
(Agreed Statutory
Notice)**

- (1) Tax Examiners assign PC 4870 when the taxpayer is in full agreement with the Statutory Notice.
- (2) When the TE inputs an assessment a manual assessment record is created.

Caution: If there is no amount in the “Assessed Tax” field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.

- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.46
(12-10-2015)
**Process Code 4875
(Agreed to Revised Tax
Partially Agreed)**

- (1) Tax examiners assign PC 4875 when the case can be closed as agreed to revised tax (partially agreed).
- (2) TE's will send **Letter 4551-C** to the taxpayer when closing the case.
- (3) When the TE inputs an assessment (TC 29X), a manual assessment record is created.

Caution: If there is no amount in the “Assessed Tax” field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case to the Lead Clerk.

- (4) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

4.119.1.10.47
(09-30-2015)
**Process Code 4880
(Adjustment to
Prepayment Credits -
Statutory
Notices/Closure)**

- (1) Tax examiners assign PC 4880 when there is no change to tax and an adjustment to prepayment credits (Withholding) is needed.
- (2) A manual assessment record will be completed by the tax examiners when PC 4880 is assigned.

Caution: If there is no amount in the “Withholding” field on the DCI, or the **IDRS** adjustment print out in the folder does not match the amount on the DCI, give the case back to the Lead Clerk.

- (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.

- 4.119.1.10.48
(04-06-2016)
**Process Code 4890
(Other Closure)**
- (1) Tax examiners assign PC 4890 when it has been determined an assessment is not necessary for a case, and the case should be transferred to another function (e.g., referral to another area).
 - (2) The TE indicates where the case should be routed.
 - (3) Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.49
(04-06-2016)
**Process Code 4900
Recon Full Abatement**
- (1) Tax Examiners assign PC 4900 when it has been determined that a full abatement of the BUR assessment is required.
 - (2) When the TE inputs an assessment (TC 291), a manual assessment record is created.
 - (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.50
(04-06-2016)
**Process Code 4910
Recon Partial Abatement**
- (1) Tax Examiners assign PC 4910 when it has been determined that a partial adjustment to the BUR assessment is required.
 - (2) When the TE inputs an assessment (TC 291), a manual assessment record is created.
 - (3) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.51
(04-06-2016)
**Process Code 4920
Recon No Change to
Assessment**
- (1) Tax Examiners assign PC 4920 when it has been determined that no change to the BUR assessment should be made.
 - (2) When the batch truck has been disassembled:
 1. Update case information on DCI database.
 2. Prepare adjustment record(s) for shipment and send to Campus Document Retention Files Operation.
 3. Place the folder back in the closure suspense files in CSN order.
- 4.119.1.10.52
(09-30-2015)
**Process Code 4930 and
4940 (Recon Info
Only/Referral)**
- (1) Tax examiners assign PC 4930 or 4940 when it has been determined the re-consideration case is a request for general information only or the issue needs to be referred to another area.

4.119.1.11
(01-30-2015)
**Internal Process Code
Definitions**

- (1) Internal Process Codes (IPC) consist of numeric and alpha characters. The numeric characters define the phase of program as follows:
 - 41 designates the case analysis or screening phase
 - 43 designates the Letter 2531 response phase
 - 45 designates the Letter 2030 response phase
 - 47 designates the Statutory Notice response phase
 - 49 designates Reconsideration phase

Note: The alpha character defines a specific action or suspense activity.

- (2) The “X” in Internal Process codes 4XLC and 4XRF is a variable and represents what phase the case is in (i.e.: 1,3,5,7,9) as shown above.

4.119.1.11.1
(11-21-2019)
**Internal Process Code
41CR (Miscellaneous
Referrals - Screening)**

- (1) Tax examiners assign IPC 41CR when Coordinators assistance is needed to determine if cases meet CAT-A criteria during screening phase.
- (2) TE’s will maintain these cases in their unit inventory.

4.119.1.11.2
(09-09-2014)
**Internal Process Code
41MR (Miscellaneous
Referrals - Screening)**

- (1) Tax examiners assign IPC 41MR when cases require technical assistance to continue processing the case during screening phase.

4.119.1.11.3
(09-09-2014)
**Internal Process Code
41RR (Research
Requests)**

- (1) Tax examiners assign IPC 41RR when additional research is requested during the screening phase.
- (2) The research the TE requested is ordered by the TE.
- (3) When the research is received, give the information to the appropriate unit (shown in the “Remarks” field on the research document). The TE works and releases the cases.

4.119.1.11.4
(09-09-2014)
**Internal Process Code
41WP (Wrong Pulls)**

- (1) Tax examiners assign IPC 41WP (Wrong Pull) and write “41WP” on the Form 4251. This IPC is assigned to cases when the FRC pulled the wrong DLN.
- (2) Take the following action for cases with IPC 41WP:
 1. Leave the Form 4251 attached to the return.
 2. Indicate “Wrong Pull” in the upper right corner of the Form 4251.
 3. Send return(s) to the appropriate FRC by routing to the Files Operation.
 4. Update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,41WPMMDD,B,MISC**.

Note: To determine MMDD add 60 days to the current date.

 5. Place folder in the designated area.
- (3) If return is received, associate with the folder. Update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,31XWPMMDD,A,MISC** and give to the assigned TE.

Note: To determine **MMDD** add seven days to the current date.

- (4) If return is **NOT** received within the 60 days, update the DCI and folder with SEID and PC 4290. Update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,PC4290,C**.

4.119.1.11.5
(11-21-2019)

**Internal Process Code
43CR (Letter 2531 CAT-A
Exam Referral)**

- (1) Tax examiners assign IPC 43CR when Coordinators assistance is needed to determine if cases meet CAT-A criteria during the Letter 2531 phase.
- (2) TE's will maintain these cases in their unit inventory.
- (3) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,4XXRESP,A,BUR1→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.

4.119.1.11.6
(09-30-2015)

**Internal Process Code
43LT (Letter 2531
Correspondex Letter)**

- (1) Tax examiner assigns IPC 43LT when it has been determined Letter 2531 cases require additional contact with the taxpayer. The TE generates a Correspondex letter to the taxpayer.
- (2) TE's maintain these cases in their unit inventory.
- (3) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,4XXRESP,A,BUR1→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.

4.119.1.11.7
(09-30-2015)

**Internal Process Code
43MR (Miscellaneous
Referral No Response)**

- (1) Tax examiners assign IPC 43MR when Letter 2531 cases with no response require technical assistance for processing.
- (2) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,4XXRESP,A,BUR1→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (3) Give correspondence to the appropriate unit or TE based on IDRS activity.

4.119.1.11.8
(09-30-2015)

**Internal Process Code
43PH (Letter 2531
Special Letter/Phone
Call)**

- (1) Tax examiners assign IPC 43PH when it has been determined that a Letter 2531 case requires additional taxpayer contact. They can contact the taxpayer by telephone or by sending a letter.
- (2) TE's maintain these cases in their unit inventory.
- (3) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,4XXRESP,A,BUR1→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.

- | | |
|---|--|
| <p>4.119.1.11.9
(12-12-2014)
Internal Process Code
43RR (Letter 2531
Research Request)</p> | <p>(1) Tax Examiners assign IPC 43RR when additional research is requested for a Letter 2531 case.</p> <p>(2) The research the TE requested is ordered by the TE using IDRS CC: ESTAB.</p> <p>(3) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document).</p> |
| <p>4.119.1.11.10
(09-30-2015)
Internal Process Code
43TR (Technical/
Manager Referral with
Response)</p> | <p>(1) Tax examiners assign IPC 43TR when Letter 2531 cases with a response require technical assistance for processing.</p> <p>(2) If new correspondence is received, update the control using IDRS CC: TXMODA and ACTON accordingly CXX,4XXRESP,A,BUR1→,MMDDYYYY.</p> <p>Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.</p> <p>(3) Give correspondence to the appropriate unit or TE based on IDRS activity.</p> |
| <p>4.119.1.11.11
(09-30-2015)
Internal Process Code
43UD (Undeliverable
Letter 2531)</p> | <p>(1) Clerks and tax examiners will assign IPC 43UD when mail is returned as undeliverable by the postal service and certain conditions are present.</p> <p>(2) See IRM 4.119.1.5.29.1 , Undeliverable Letter 2531, for further instructions.</p> |
| <p>4.119.1.11.12
(11-21-2019)
Internal Process Code
45CR (Letter 2030 CAT-A
Exam Referral)</p> | <p>(1) Tax examiners assign IPC 45CR when Coordinators assistance is needed to determine if cases meet CAT-A criteria during the Letter 2030 phase.</p> <p>(2) TE's will maintain these cases in their unit inventory.</p> <p>(3) If new correspondence is received, update the control using IDRS CC: TXMODA and ACTON accordingly CXX,5XXRESP,A,BUR0→,MMDDYYYY.</p> <p>Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.</p> <p>(4) Give correspondence to the appropriate unit or TE based on IDRS activity.</p> |
| <p>4.119.1.11.13
(12-12-2014)
Internal Process Code
45EX (Letter 2030
Extension Request)</p> | <p>(1) Tax examiners assign IPC 45EX to grant extensions for the taxpayer to respond to a Letter 2030.</p> <p>(2) This IPC extends the Letter 2030 suspense time frame. Move the case to the extension suspense wall.</p> <p>(3) The cases are held on the extension suspense wall until a response is received or the extension time frame has expired.</p> |
| <p>4.119.1.11.14
(09-30-2015)
Internal Process Code
45LT (Letter 2030 -
Correspondex Letters)</p> | <p>(1) Tax examiners assign IPC 45LT when it has been determined Letter 2030 cases require additional contact with the taxpayer. The TE generates a letter to the taxpayer.</p> <p>(2) TE's maintain these cases in their unit inventory.</p> <p>(3) If new correspondence is received, update the control using IDRS CC: TXMODA and ACTON accordingly CXX,5XXRESP,A,BUR0→,MMDDYYYY.</p> <p>Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.</p> |

- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.15
(09-30-2015)
**Internal Process Code
45MR (Miscellaneous
Referral No Response)**
- (1) Tax examiners assign IPC 45MR when Letter 2030 cases with no response require technical assistance for processing.
- (2) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,5XXRESP,A,BUR0→,MMDDYYYY**.
- Note:** "MMDDYYYY" represents the IRS Received Date of the correspondence.
- (3) Give correspondence to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.16
(09-30-2015)
**Internal Process Code
45PH (Letter 2030
Special Letter/Phone
Call)**
- (1) Tax examiners assign IPC 45PH when it has been determined that a Letter 2030 case requires additional taxpayer contact, they can contact the taxpayer by telephone or by sending a manual letter.
- (2) TE's maintain these cases in their unit inventory.
- (3) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,5XXRESP,A,BUR0→,MMDDYYYY**.
- Note:** "MMDDYYYY" represents the IRS Received Date of the correspondence.
- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.17
(12-12-2014)
**Internal Process Code
45RR (Letter 2030
Research Request)**
- (1) Tax Examiners assign IPC 45RR when additional research is requested for a case in the Letter 2030 phase.
- (2) The research the TE requested is ordered by the TE.
- (3) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document).
- 4.119.1.11.18
(09-30-2015)
**Internal Process Code
45TR (Letter 2030
Technical/Manager
Referral with Response)**
- (1) Tax examiners assign IPC 45TR when Letter 2030 cases with a response require technical assistance for processing.
- (2) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,5XXRESP,A,BUR0→,MMDDYYYY**.
- Note:** "MMDDYYYY" represents the IRS Received Date of the correspondence.
- (3) Give correspondence to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.19
(09-30-2015)
**Internal Process Code
45UD (Undeliverable
Letter 2030)**
- (1) Clerks and tax examiners will assign IPC 43UD when mail is returned as undeliverable by the postal service and certain conditions are present.
- (2) See IRM 4.119.1.5.29.2 , Undeliverable Letter 2030 for additional instructions.

4.119.1.11.20
(11-21-2019)

**Internal Process Code
47CR (Statutory Notice
CAT-A Exam Referral)**

- (1) Tax examiners assign IPC 47CR when Coordinators assistance is needed to determine if cases meet CAT-A criteria during the Stat Notice phase.
- (2) TE's will maintain these cases in their unit inventory.
- (3) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,7XXRESP,A,BURS→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.

4.119.1.11.21
(09-30-2015)

**Internal Process Code
47LT (Statutory Notice -
Correspondex Letter)**

- (1) Tax examiners assign IPC 47LT when it has been determined a Statutory Notice case requires additional contact with the taxpayer. The TE generates a Correspondex letter to the taxpayer.
- (2) When the batch truck has been disassembled, refile the case back to the original mail out suspense files in CSN order.

4.119.1.11.22
(09-30-2015)

**Internal Process Code
47MR (Miscellaneous
Referrals No Response)**

- (1) Tax Examiners assign IPC 47MR to Statutory Notice cases with no response that require technical assistance for processing.
- (2) If new correspondence is received, update the control using IDRS CC: **TXMODA** and **ACTON** accordingly **CXX,7XXRESP,A,BURS→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (3) Give correspondence to the appropriate unit or TE based on IDRS activity.

4.119.1.11.23
(09-30-2015)

**Internal Process Code
47PH (Stat Phone
Call/Manual Letter)**

- (1) Tax examiners assign IPC 47PH when it has been determined a Stat case requires additional taxpayer contact, they can contact the taxpayer by telephone or by sending a Correspondex letter.
- (2) TE's maintain these cases in their unit inventory.
- (3) If new correspondence is received, update IDRS CC: **TXMODA** and **ACTONCXX,7XXRESP,A,BURS→,MMDDYYYY**.

Note: "MMDDYYYY" represents the IRS Received Date of the correspondence.

- (4) Give correspondence to the appropriate unit or TE based on IDRS activity.

4.119.1.11.24
(09-09-2014)

**Internal Process Code
47RR (Statutory Notice
Research Request)**

- (1) Tax examiners assign IPC 47RR when additional research is requested for a case in the Statutory Notice phase.
- (2) The research the TE requested is ordered by the TE.
- (3) When the research is received, give the information to the appropriate unit (shown in the "Remarks" field on the research document).

- 4.119.1.11.25
(09-30-2015)
Internal Process Code 47TR (Statutory Notice Technical/Managerial Referral with Response)
- (1) Tax Examiners assign IPC 47TR to Statutory Notice cases with a response that require technical assistance for processing.
 - (2) If new correspondence is received, update IDRS CC: **TXMODA** and **ACTONCXX,7XXRESP,A,BURS**→,MMDDYYYY.
- Note:** “MMDDYYYY” represents the IRS Received Date of the correspondence.
- (3) Give correspondence to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.26
(09-30-2015)
Internal Process Code 47UD (Undeliverable Letter 3219-B) (STAT)
- (1) Clerks and tax examiners will assign IPC 43UD when mail is returned as undeliverable by the postal service and certain conditions are present.
 - (2) See IRM 4.119.1.5.29.3 , Undeliverable Statutory Notices for further instructions.
- 4.119.1.11.27
(11-21-2019)
Internal Process Code 49CR (Reconsideration CAT-A Exam Referral)
- (1) Tax examiners assign IPC 49CR when Coordinators assistance is needed to determine if cases meet CAT-A criteria during the reconsideration phase.
 - (2) TE's will maintain these cases in their unit inventory.
 - (3) If new correspondence is received, give to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.28
(09-30-2015)
Internal Process Code 49LT (Reconsideration Payer Letter)
- (1) Tax examiners assign IPC 49LT when it has been determined a Payer Letter should be sent to resolve a reconsideration case.
 - (2) TE's will maintain these cases in their unit inventory.
 - (3) If new correspondence is received, give to the appropriate unit or TE based on IDRS activity.
- 4.119.1.11.29
(09-30-2015)
Internal Process Code 49RR (Reconsideration Research)
- (1) Tax examiners assign IPC 49RR when it has been determined additional research is needed to resolve a reconsideration case.
 - (2) TE's will order the return by using IDRS CC: **ESTAB**.
 - (3) When the research is received, give the information to the appropriate unit (shown in the “Remarks” field on the research document).
 - (4) The Recon TE works and releases the case.
- 4.119.1.11.30
(09-30-2015)
Internal Process Code 49TR (Reconsideration BUR Transfer with Response)
- (1) Tax Examiners assign IPC 49TR to Statutory Notice cases requiring technical assistance .
 - (2) Tax Examiners will request the case folder and DCI from the closure suspense files. Pull case folder and give to the TE who requested it.
 - (3) If correspondence is received, give to the appropriate unit or TE based on IDRS activity.

4.119.1.11.31
(09-09-2014)
**Internal Process Code
4XLC (Lost Case)**

- (1) Tax examiners or clerks assign IPC 4XLC if at any time during processing a case cannot be located.
- (2) Give cases with IPC 4XLC to Lead Clerk.
- (3) Lead Clerk will determine if a new case file should be generated.

Note: Lead Clerk will update the case control back to clerical in screening phase if case cannot be located.

4.119.1.11.32
(09-09-2014)
**Internal Process Code
4XRF (Refile Case)**

- (1) IPC 4XRF is assigned when it has been determined the cases should be returned to the prior suspense file. These are cases that were previously in a suspense file (except for Lost Case and all Units Suspense).
- (2) When the batch truck has been disassembled refile cases back to prior suspense files in CSN order.

4.119.1.12
(09-30-2015)
Reports

- (1) The reports in the BUR program serve two distinct purposes:
 - a. Provides listings to aid in the flow of work through the units.
 - b. Provides Managers and the BUR Coordinator with information used to coordinate and monitor inventory.

4.119.1.12.1
(10-18-2024)
CCA 4243 Report

- (1) This report contains all cases controlled to BUR employees. BUR Managers use this report to:
 - Identify cases that require action
 - Identify specific cases for review
 - Monitor the size of specific tax year inventories
 - Identify potential management problem cases
- (2) The activity codes should be up to date, consist of appropriate time frames, and reflect current activity. See Exhibit 4.119.1-4, Case Activity Codes, for additional information.

4.119.1.12.2
(09-30-2015)
Work Unit Listing

- (1) This listing displays data for cases currently assigned to a batch.
- (2) Work Unit Listings are generated and printed by the user.
- (3) To generate a work unit listing:
 1. Open work unit listing file.
 2. Input work unit information (tax year, batch number, work unit number and work unit volume).
 3. Input TIN's in EIN field. Keep cases in the order they are input.
 4. Input the IRS Received Date in the RCD DATE field if applicable.
 5. Print work unit listing and associate with the work unit.
- (4) The listing displays information for the following:
 - Batch Number
 - Work Unit
 - TIN
 - IRS Received Date
 - Sequence Number

- (5) In addition to the above information, the listing contains a column for the TE's to write the process code.

Exhibit 4.119.1-1 (10-18-2024)

Glossary

Term	Definition
Agreed Case	A response from the taxpayer with signature(s) agreeing to our changes with no taxpayer comments, OR full payment of tax and penalties received before the issuance of a Statutory Notice of Deficiency, with no taxpayer comments, OR a completed installment agreement with signature(s) and no taxpayer comments.
AIMS	Audit Information Management System - Examination control system on IDRS.
AO	Area Office.
Appealed Case	A case in which the taxpayer requests an Appeals hearing.
APO/FPO	Army Post Office/Fleet Post Office- used to address correspondence to overseas military personnel.
Assessments (TC 29X)	A change to the amount of tax on the taxpayer's account., This transaction code generates a balance due or a refund, a new DLN, and/or releases a payment or freeze code.
Batch	A collection of returns, correspondence, or cases that have been grouped together.
Batch Number	A six-digit number used to describe/define the type of batch and the sequential number of the batch or the physical location of the batch.
Batch Type (BT)	The first three-digits of a Batch Number that describe the type of work within the batch.
BMF	Business Master File.
BUR	Business Underreporter
BUR Received Date	A stamped date placed on the documents reflecting when the documents were received in BMF BUR.
CC	Command Code - used to make changes to IDRS accounts.
Letter 2531	An initial notice sent to the taxpayer requesting an explanation to resolve a discrepancy between items reported by the taxpayer on the tax return and the information provided by third parties regarding those items. If the taxpayer fails to respond or if the response is insufficient, the IRS sends a Letter 2030 proposing an adjustment.

Exhibit 4.119.1-1 (Cont. 1) (10-18-2024)

Glossary

Term	Definition
Letter 2030	A notice sent to the taxpayer proposing an adjustment to an item of income, deductions, and/or credit that includes an explanation of the adjustment and a tax computation reflecting the adjustment. If the taxpayer fails to respond or if the response is insufficient, the IRS sends a Statutory Notice of Deficiency.
Letter 3219-B	Statutory Notice of Deficiency is a certified notice explaining to the taxpayer they have 90 days to reply to the underreported income. If the taxpayer fails to respond or if the response is insufficient, the IRS will assess the tax on the underreported income.
CAF	Centralized Authorization File - houses Power of Attorneys (POA) and other authorized disclosure contacts for taxpayer accounts.
Case Analysis	The technical review of computer identified discrepancies compared to the tax return. The Screening phase of the BUR Underreporter Program is referred to as either Screening or Analysis.
Case Sequence Number (CSN)	A number which indicates the exact physical location of a case.
Certified Automated Mail Solutions Manifest (CAMS)	A listing of all the STAT notices mailed within the U.S.
CII	Correspondence Imaging Inventory. A Scanning system maintained by Submission Processing in Ogden Campus.
Correlation	Cases selected to work.
DCI	Data Collection Instrument
DLN	Document Locator Number - the number assigned to all returns and documents input to the IRS computer system.
Default	Stat notice time frame expired, assessment required.
Disagreed Case	A response from the taxpayer that does not agree to our proposed changes OR has taxpayer comments attached. (Full payment received after issuance of the Statutory Notice of Deficiency must be considered disagreed until original signature(s) are obtained).

Exhibit 4.119.1-1 (Cont. 2) (10-18-2024)

Glossary

Term	Definition
Docket(ed) Cases	A tax case in the U. S. Tax Court assigned a docket number. When a taxpayer files a petition with U. S. Tax Court, in response to a Notice of Deficiency, the court assigns a docket number, which is used to identify the court case.
Docket Information Management System (DIMS)	An automated program used to locate docketed administrative files. The program is maintained by Appeals and is a subsystem of the Appeals Centralized Database System (ACDS) system.
Document Upload Tool (DUT Admin)	Electronic submission for taxpayers to send in their replies to notices/letters sent to them by the IRS.
ECC-MTB	Enterprise Computing Center at Martinsburg.
EIN	Employer Identification Number - nine-digit number formatted xx-xxxxxxx used to identify businesses/payers.
Expiration Date	The date "MMDD" located in the control base activity.
Extract	A group of TINs selected from the inventory of cases identified with possible discrepancies.
Federal Record Center (FRC)	A place where tax returns are stored outside the campuses.
Form 4251 - Return Charge-out	The form generated from IDRS and sent to Files/FRC to pull the requested returns.
IDRS	Integrated Data Retrieval System.
IDRS Activity	Actions taken on case.
IMF	Individual Master File.
IRC	Internal Revenue Code.
IRM	Internal Revenue Manual.
IRMF	Information Return Master File.
ISRP	Integrated Submission and Remittance Processing - the automated system that converts all paper documents to electronic form, including payments
Internal Process Code (IPC)	A four-digit numeric/alpha code used for tracking cases through the BUR process.
Installment Agreement	Taxpayers request to pay their tax liability over a period of time by completing Form 433-D, Installment Agreement or Form 9465, Installment Agreement Request.

Exhibit 4.119.1-1 (Cont. 3) (10-18-2024)

Glossary

Term	Definition
IRS Received Date	Date the IRS received the taxpayer correspondence or notice in the campus. It can usually be found on the first page of the receipt and is a stamp (round or square) containing the campus name and date the IRS received the correspondence in the campus.
Location Code	A three-digit character code that can be alpha or numeric. It identifies the place where batches and/or cases can be found.
Lost Case (4XLC)	A case that cannot be located.
Lost Response	A response that cannot be located.
Mail Sort	Process used to sort incoming mail.
MeF	Modernized e Filing.
Non-Docketed Case	A case in which the taxpayer requests an Appeals hearing (without filing a petition with Tax Court).
Notice 1155	Disaster Relief from the IRS.
POA	Power of Attorney.
Priority Responses	Responses which are aged beyond recommended time frames.
Process Codes (PC)	Four-digit numbers used to identify the action taken on a case.
Purge	Action taken to move case/batch to next phase after expiration date of activity has expired.
RPS	The Remittance Processing System within ISRP.
Recomputed Notice (Recomp)	Notice in which the original Letter 2030 figures were changed due to a taxpayer response.
Reconciling Notice Mail Out	Actions taken to verify an electronic copy of every notice was created and properly stored.
Reconsideration Cases (Recon)	Responses received after the case has been closed (assessment or no change), also referred to as first read, late response or audit reconsideration cases.
Referral	A case sent to another area for technical determination (for example: Examination, Criminal Investigation, etc.).
Refile Case (4XRF)	Internal Process Code used to return a case to a suspense batch before further assignment.

Exhibit 4.119.1-1 (Cont. 4) (10-18-2024)

Glossary

Term	Definition
Registered Mail Listing (RML)	A listing of all STAT notices mailed outside of the United States.
Research	Request for additional information (returns, IDRS research, information return files, etc.) needed to continue case processing.
Response	Correspondence received from or on behalf of the taxpayer.
Review Sampling	Cases to be reviewed by Management or quality reviewers.
SEID	Standard employee identifier a five digit alpha/ number that identifies an IRS Employee.
SSN	Social Security Number - nine-digit number formatted xxx-xx-xxxx used to identify individual taxpayers.
Sequence Order	Order in which cases are key entered into BUR DCI database.
TC	Transaction Code an information marker generated through IDRS to describe actions taken.
TDA	Taxpayer Delinquent Account – a Collection status.
TE	Tax Examiner.
TIN	Taxpayer Identification Number – used to identify taxpayer accounts.
TY	Tax Year.
Undeliverable (UNDL)	Correspondence returned from the Post Office that the taxpayer did not receive.

Exhibit 4.119.1-2 (10-18-2024)
Internal Process Codes

Pre-Letter

Internal Process Code	Definition
41CR	CAT-A Exam Referral
41RR	Screening Research Request
41MR	Screening Miscellaneous Referral
41TR	Screening Technical/Managerial Request
41WP	Screening Wrong Pull

Letter 2531

Internal Process Code	Definition
43CR	Letter 2531 CAT-A Exam Referral
43RR	Letter 2531 Research - Request Return and/or Transcript
43MR	Letter 2531 Miscellaneous Referral No Response
43TR	Letter 2531 Technical/Manager Referral with Response
43LT	Letter 2531 BUR Correspondex Letter
43PH	Letter 2531 Phone Call
43UD	Letter 2531 Undeliverable

Letter 2030

Internal Process Code	Definition
45CR	Letter 2030 CAT-A Exam Referral
45RR	Letter 2030 Research Request - Return and/or Transcript
45MR	Letter 2030 Miscellaneous Referral No Response
45TR	Letter 2030 Technical/Manager Referral with Response
45LT	Letter 2030 BUR Correspondex Letter
45PH	Letter 2030 Phone Call
45EX	Letter 2030 Extension Request
45UD	Letter 2030 Undeliverable

Exhibit 4.119.1-2 (Cont. 1) (10-18-2024)
Internal Process Codes

Stat Notice

Internal Process Code	Definition
47CR	Stat Notice CAT-A Exam Referral
47RR	Stat Notice Research Request - Return and/or Transcript
47MR	Stat Notice Miscellaneous Referral No Response
47TR	Stat Notice Technical/Manager Referral with Response
47LT	Stat BUR Correspondex Letter
47PH	Stat Phone Call/Manual Letter (Letter not on BMF BUR)
47UD	STAT Undeliverable

Miscellaneous - Open Cases

Internal Process Code	Definition
4XLC	Lost Case
4XLR	Lost Response
4XRF	Refile Case

Reconsideration - Suspense Cases

Internal Process Code	Definition
49CR	RECON CAT-A Exam Referral
49LT	RECON Letter - suspense
49PH	Reconsideration Telephone
49MR	Reconsideration Miscellaneous Referral
49RR	RECON Research Requested - suspense
49TR	RECON Referral within BUR- suspense

Exhibit 4.119.1-3 (10-18-2024)

Process Codes

Case Selected

Process Code	Definition
4030	BUR Selected Cases
4050	Reconsideration Received

Pre-Letter Transfer/Referral/Closure

Process Code	Definition	
4100		#
4110	Field/Office Audit	
4130	Closed to Campus Examination	
4140	Fraud Transferred To Campus Examination	
4150		#
4160	Survey Excess Inventory - closure	
4170	HQ Identified Program Problems closure	

Pre-Letter Closures

Process Code	Definition	
4210	Discrepancy accounted for	
4220		#
4240	Payer Agent	
4260	Other Closure (e.g., referral To Another Area)	
4270		#
4290	Return cannot be secured	

Letter 2531, Transfer/Referral/Closure

Process Code	Definition	
4300	Letter 2531	
4305	Amended Letter 2531	
4310	Letter 2531 or Amended Letter 2531 generated but not mailed (PC 4300, 4305)	
4320	Letter 2030 generated but not mailed after a Letter 2531 (PC 4520)	
4340		#

Exhibit 4.119.1-3 (Cont. 1) (10-18-2024)

Process Codes

Process Code	Definition
4350	Case closed to Field/Office Audit
4370	Fraud Referral Transfer To Campus Examination
4380	Case closed to Campus Examination
4400	No change to original tax liability all U/R resolved
4420	No change to tax liability and change to TXI (Partial Agree)
4440	
4460	Other Closure (e.g., referral to another area)
4470	Amended return closed case

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Letter 2030, Transfer/Referral/Closure

Process Code	Definition
4500	Letter 2030
4505	Amended Letter 2030
4510	Letter 2030 generated but not mailed (PC 4500)
4520	Letter 2030 after Letter 2531
4525	Amended Letter 2030 after Letter 2531
4530	Recomputed Letter 2030
4535	Amended Recomputed Letter 2030
4540	Amended Recomputed Letter 2030 generated but not mailed (PC 4505, 4525, 4530 and 4535)
4550	
4560	Case closed to Field/Office Audit
4570	Case closed to Campus Examination
4580	Fraud Referral Transfer To Campus Examination
4590	Disagreed - Appeals Request - Case sent to Campus Examination
4600	No change to original tax liability all U/R resolved
4610	No change to original tax liability and change to TXI (Partial Agree)
4630	
4660	Other closure (e.g., referral to another area)

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Exhibit 4.119.1-3 (Cont. 2) (10-18-2024)
Process Codes

Process Code	Definition
4670	Fully Agreed
4675	Agreed to Revised Tax (Partially Agreed)
4680	Adjustment to Prepayment Credits Only closure

Statutory Notice - Transfer/Referral/Closure

Process Code	Definition
4700	Statutory Notice
4705	Amended Statutory Notice
4710	Statutory Notice generated but not mailed (PC 4700, 4705)
4730	Statutory Notice Rescinded
4750	Recomputed Letter 2030 After Statutory Notice
4755	Amended Recomputed Letter 2030 After Statutory Notice
4760	Recomputed or Amended Letter 2030 generated but not mailed after Statutory Notice (PC 4750, 4755)
4770	Fraud Transfer To Campus Examination
4780	Statutory case closed to Field/Office Audit
4790	Statutory case closed to Campus Examination
4800	Transfer Docketed Case to Appeals
4810	No change to original tax liability all U/R resolved
4820	No change to original tax liability and change to TXI (Partial Agree)
4830	
4840	Default assessment revision(s) to statutory notice
4850	Assessed by default
4860	
4870	Fully Agreed
4875	Agreed to Revised Tax (Partially Agreed)
4880	Adjustment to Prepayment Credits Only (closures)
4890	Other Closure (e.g., referral to another area)

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Reconsideration

Exhibit 4.119.1-3 (Cont. 3) (10-18-2024)

Process Codes

Process Code	Definition
4900	Reconsideration Full Abatement
4910	Reconsideration Partial Abatement
4920	Reconsideration No Change to Assessment
4930	Reconsideration Information Request
4940	Reconsideration Referral

Exhibit 4.119.1-4 (07-28-2023)**Case Activity Codes**

Cases are updated on IDRS using CC: **TXMODA** and **ACTON** to leave a history of actions taken on a case.

Where there is an X in the second position, it represents the applicable processing phase or an X in the document type.

The following list of Activity Codes are to be used when updating IDRS control base as follows:

PRE-NOTICE

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Action Date
31XSCREEN	MISC	-	Case control open. (X = 0 for 1120 and 1 for 1041)	-
31XNNNWUNN	MISC	-	Batched cases. (X= 0 for 1120 and 1 for 1041) (N = batch number and work unit number)	-
34XNNNWUNN	MISC	-	Priority Batched cases. (X= 0 for 1120 and 1 for 1041) (N = batch number and work unit number)	-
31XESTMMDD	MISC	41RR	Return ordered. (X = 0 for 1120 and 1 for 1041)	6 weeks from the order date.
31XRWKMMDD	MISC	-	Case returned to the TE to be reworked. (X = 0 for 1120 and 1 for 1041)	7 days from the control update.
31XRBMMDD	MISC	-	Case returned to review rebutting an error given. (X = 0 for 1120 and 1 for 1041)	7 days from the control update.
31XWPMDD	MISC	-	Return has been received.	7 days from the control update.
41WPMDD	MISC	41WP	Wrong pull. (Update control assignment to clerical)	60 days from the control update.
41LCMMDD	MISC	41LC	Lost Case.	7 days from the control update.

Exhibit 4.119.1-4 (Cont. 1) (07-28-2023)

Case Activity Codes

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Action Date
41MRXXMMDD	MISC	41MR	Referral for assistance without a response. XX = 2 digit Definer Code (see Definer Code chart)	-

Letter 2531

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
CP 2531MMDD	BUR1	4300	Original Letter 2531	60 days from the letter date. (90 days if foreign or APO/FPO address)
2CP31MMDD	BUR1	4305	Amended Letter 2531 because of new address.	60 days from the letter date. (90 days if foreign or APO/FPO address)
43LTMMDD	BUR1	43LT	Correspondex Letter sent requesting more information from the taxpayer.	60 days from the letter date.
43PHMMDD	BUR1	43PH	Phone call to the taxpayer.	60 days from the phone call.
4BXRESP	BUR1	-	Response received on case in team/TE suspense. (4B = the batch type 43X, 44X) and X = 0 for 1120 and 1 for 1041)	-
43LCMMDD	BUR1	43LC	Lost Case.	7 days from the control update.
43LRMMDD	BUR1	43LR	Lost Response.	7 days from the control update.

Exhibit 4.119.1-4 (Cont. 2) (07-28-2023)
Case Activity Codes

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
43MRXXMMDD	BUR1	43MR	Referral for assistance without a response. XX = 2 digit Definer Code (see Definer Code chart)	-
43TPCMMDD	BUR1	43LT	Letter 3404C, Third Party Contact, issued	60-days from the Control Update
43TRXXMMDD	BUR1	43TR	Referral for assistance with a response. XX = 2 digit Definer Code (see Definer Code chart)	-
BURTASMMDD	BUR1	-	TAS Referral (MMDD is OAR completion date)	-
4BXRWKMMDD	BUR1	-	Case returned to the TE to be reworked. (4B = the batch type 43X, 44X, 49X and X = 0 for 1120 and 1 for 1041)	7 days from the control update.
4BXRBTMMDD	BUR1	-	Case returned to review rebutting an error given. (4B = the batch type 43X, 44X, 49X and X = 0 for 1120 and 1 for 1041)	7 days from the control update.
4BXESTMMDD	BUR1	43RR	ESTAB done to request a return or other transaction. (4B = the batch type 43X, 44X, 49X and X = 0 for 1120 and 1 for 1041)	6 weeks from the order date.

Exhibit 4.119.1-4 (Cont. 3) (07-28-2023)
Case Activity Codes

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
4BXNNNWUNN	BUR1	-	Batched Cases (4B = the batch type 43X, 44X, 49X, X = 0 for 1120 and 1 for 1041) (N = the batch and work unit numbers)	-

Letter 2030

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
CP 2030MMDD	BUR0	4500	Original Letter 2030.	60 days from the letter date. (90 days if foreign or APO/FPO address)
CORR30MMDD	BUR0	4500	Original Letter 2030 has been mailed and a corrected notice is needed	60 days from the letter date. (90 days if foreign or APO/FPO address)
2CP30MMDD	BUR0	4505	Amended Letter 2030 because of new address prior to Stat Notice.	60 days from the letter date. (90 days if foreign or APO/FPO address)
FCP30MMDD	BUR0	4520	Letter 2030 follow up to Letter 2531.	60 days from the letter date. (90 days if foreign or APO/FPO address)
2CP30MMDD	BUR0	4525	Amended Letter 2030 follow up to Letter 2531 because of new address prior to Stat Letter	60 days from the letter date. (90 days if foreign or APO/FPO address)
RECOMPMMDD	BUR0	4530	Recomputed Letter, correspondence partial agree, etc.	60 days from the letter date. (90 days if foreign or APO/FPO address)

Exhibit 4.119.1-4 (Cont. 4) (07-28-2023)**Case Activity Codes**

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
2CP30MMDD	BUR0	4535	Amended recomputed Letter 2030 because of new address prior to Stat Letter	60 days from the letter date. (90 days if foreign or APO/FPO address)
45LTMMDD	BUR0	45LT	Correspondex Letter sent requesting more information from the taxpayer.	60 days from the letter date.
45EXMMDD	BUR0	45EX	Extension.	30 days from original suspense date.
45EXLTMMDD	BUR0	45LT	Extension with Letter (Requests in writing)	60 days from letter date.
45PHMMDD	BUR0	45PH	Phone call to the taxpayer.	60 days from the phone call.
45LCMMDD	BUR0	45LC	Lost Case.	7 days from the control update.
45LRMMDD	BUR0	45LR	Lost Response.	7 days from the control update.
45MRXXMMDD	BUR0	45MR	Referral for assistance without a response. XX = 2 digit Definer Code (see Definer Code chart)	-
45TPCMMDD	BUR0	45LT	Letter 3404C, Third Party Contact, issued	60-days from the Control Update
45TRXXMMDD	BUR0	45TR	Referral for assistance with a response. XX = 2 digit Definer Code (see Definer Code chart)	-
BURTASMMDD	BUR0	-	TAS Referral (MMDD is OAR completion date)	-

Exhibit 4.119.1-4 (Cont. 5) (07-28-2023)
Case Activity Codes

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
5BXRESP	BUR0	-	Response received on case in team/TE suspense. (5B = the batch type 51X, 53X, 54X and X = 0 for 1120 and 1 for 1041)	-
5BXRWKMMDD	BUR0	-	Case returned to the TE to be reworked. (5B = the batch type 51X, 53X, 54X, 59X and X = 0 for 1120 and 1 for 1041)	7 days.
5BXRBTMMDD	BUR0	-	Case returned to review rebutting an error given. (5B = the batch type 51X, 53X, 54X, 59X and X = 0 for 1120 and 1 for 1041)	7 days from the control update.
5BXESTMMDD	BUR0	45RR	ESTAB done to request a return or other transaction. (5B = the batch type 51X, 53X, 54X, 59X and X = 0 for 1120 and 1 for 1041)	6 weeks from the ESTAB date.
5BXNNNWUNN	BUR0	-	Batched Cases. (5B = the batch type 51X, 53X, 54X, 59X, X = 0 for 1120 and 1 for 1041) (N = the batch and work unit numbers)	-

Exhibit 4.119.1-4 (Cont. 6) (07-28-2023)
Case Activity Codes

Statutory Notice

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
STATMMDD	BURS	4700	Original Stat Notice.	105 days from notice date. (165 days if foreign or APO/ FPO address)
CORRSTMMDD	BURS	4700	Original Stat Notice has been mailed and a corrected Stat is needed.	105 days from notice date. (165 days if foreign or APO/ FPO address)
2STATMMDD	BURS	4705	Reissue Amended Statutory Notice because of new address.	105 days from notice date. (165 days if foreign or APO/ FPO address)
RESTATMMDD	BURS	4750	Statutory Recomputation Notice.	Original purge date.
RESTATMMDD	BURS	4755	Amended Statutory Recomputed Notice.	Original purge date.
47LTMMDD	BURS	47LT	Letter sent requesting more information from the taxpayer.	Original purge date. Exception: 60 days from Letter date for BT 79X only (X = 0 for 1120 and 1 for 1041).
47PHMMDD	BURS	47PH	Phone call to the taxpayer.	Original purge date. Exception: 60 days from call date for BT 79X only (X = 0 for 1120 and 1 for 1041).
47LCMMDD	BURS	47LC	Lost case.	7 days from the control update.
47LRMMDD	BURS	47LR	Lost Response.	7 days from the control update.

Exhibit 4.119.1-4 (Cont. 7) (07-28-2023)
Case Activity Codes

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
47MRXXMMDD	BURS	47MR	Referral for assistance without a response. XX = 2 digit Definer Code (see Definer Code chart)	-
47TPCMMDD	BURS	47LT	Letter 3404C, Third Party Contact, issued	Original purge date Exception: 60 days from Control Update for BT 79X only (X = 0 for 1120 and 1 for 1041)
47TRXXMMDD	BURS	47TR	Referral for assistance with a response. XX = 2 digit Definer Code (see Definer Code chart)	-
BURTASMMDD	BURS	-	TAS Referral (MMDD is OAR completion date)	-
7BXRESP	BURS	-	Response received on case in team/TE suspense. (7B = the batch type 71X, 73X, 74X and X = 0 for 1120 and 1 for 1041)	-
7BXRWKMMDD	BURS	-	Case returned to the TE to be reworked. (7B = the batch type 71X, 73X, 74X, 79X and X = 0 for 1120 and 1 for 1041)	7 days.

Exhibit 4.119.1-4 (Cont. 8) (07-28-2023)**Case Activity Codes**

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
7BXRBTMMDD	BURS	-	Case returned to review rebutting an error given. (7B = the batch type 71X, 73X, 74X, 79X and X = 0 for 1120 and 1 for 1041)	7 days from the control update.
7BXESTMMDD	BURS	47RR	ESTAB done to request a return or other transaction. (7B = the batch type 71X, 73X, 74X, 79X and X = 0 for 1120 and 1 for 1041)	6 weeks from the ESTAB date.
7BXNNNWUNN	BURS	-	Batched Cases. (7B = the batch type 71X, 73X, 74X, 79X, X = 0 for 1120 and 1 for 1041) (N = the batch and work unit numbers)	-

Reconsideration

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
94XRCNMMDD	BURC	-	The beginning of the reconsideration process, showing a true reconsideration case. Requested case folder and DCI from clerical.	7 days from the control update.
94XESTMMDD	BURC	49RR	Return reordered. (X = 0 for 1120 and 1 for 1041)	6 weeks from date of ESTAB.

Exhibit 4.119.1-4 (Cont. 9) (07-28-2023)
Case Activity Codes

Activity Code	Category Code	IPC/PC (for folder and DCI)	Description	Expiration Date
49LTMMDD	BURC	49LT	4552-C Letter (Payer/Nominee inquiry) sent requesting more information from the payer.	60 days from date of letter .
49LTMMDD	BURC	49LT	4550-C Letter requesting more information from the tax payer.	45 days from date of letter.
49PHMMDD	BURC	49PH	Phone call to the taxpayer.	45 days from the phone call.
49MRXXMMDD	BURC	49MR	Referral for assistance without a response. XX = 2 digit Definer Code (see Definer Code chart)	-
49TRXXMMDD	BURC	49TR	Referral for assistance with a response. XX = 2 digit Definer Code (see Definer Code chart)	-
BURTASMMDD	BURC	-	TAS Referral (MMDD is OAR completion date)	-

Exhibit 4.119.1-5 (07-14-2022)**Definer Codes**

Definer Code	Description	Expiration Date
AD	ARDI SME referral	7 days from the control update.
AP	Appeals SME Referral	7 days from the control update.
CL	Counsel referral	45 days from the control update.
CR	CAT-A Exam Referral	28 days from the control update
DS	Disaster suspense	disaster expiration date provided.
EF	Erroneous Refund referral	4–6 weeks from control update.
EX	Exam referral	7 days from the control update
FD	Fraud SME referral	21 days from the control update.
HQ	Head Quarters initiated suspense	expiration date provided.
LD	Lead referral	7 days from the control update.
MI	Manual Interest referral	7 days from the control update
NL	NOL Referral	7 days from the control update.
PA	Payer Agent SME referral	7 days from the control update.
PC	Pending Correspondence	14 days from the control update.
PN	Pending Action	45 days from the control update.
QP	Quick/ Prompt Assessment referral	45 days from the control update.
ST	Statute SME referral	7 days from the control update.
TA	TAS SME referral	7 days from the control update.
TE	Referral returned to TE	7 days from the control update.

Exhibit 4.119.1-6 (08-15-2017) Process Code Consistency Chart

This BUR PC Consistency Chart shall be used to determine which Process Code can follow a particular Process Code when updating the TC 925 Process Code string on IDRS.

Current PC	Current PC Description	Process Codes that can follow the current PC
4030	BMF-BUR SELECTED CASES	4100, 4110, 4130, 4140, 4150, 4160, 4170, 4210, 4220, 4240, 4260, 4270, 4290, 4300, 4500
4050	RECONSIDERATION RECEIVED	4900, 4910, 4920, 4930, 4940
4100		-
4110	CLOSED TO FIELD/OFFICE AUDIT	-
4130	CLOSED TO CAMPUS EXAMINATION	-
4140	FRAUD - TRANSFERRED TO CAMPUS EXAMINATION	-
4150		-
4160	SURVEY EXCESS INVENTORY	-
4170	HQ IDENTIFIED PROGRAM PROBLEM - CLOSURE	-
4210	DISCREPANCY ACCOUNTED FOR	-
4220		-
4240	PAYER AGENT	-
4260	OTHER CLOSURE (e.g., REFERRAL TO ANOTHER AREA)	-
4270		-
4290	RETURN CANNOT BE SECURED	-
4300	LETTER 2531	4300, 4305, 4310, 4340, 4350, 4370, 4380, 4400, 4420, 4440, 4460, 4470, 4520

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Exhibit 4.119.1-6 (Cont. 1) (08-15-2017)
Process Code Consistency Chart

Current PC	Current PC Description	Process Codes that can follow the current PC
4305	AMENDED LETTER 2531	4300, 4305, 4310, 4340, 4350, 4370, 4380, 4400, 4420, 4440, 4460, 4470, 4520
4310	LETTER 2531 OR AMENDED LETTER 2531 GENERATED BUT NOT MAILED (PC 4300, 4305)	4100, 4110, 4130, 4140, 4150, 4160, 4170, 4210, 4220, 4240, 4260, 4270, 4290, 4300, 4305, 4500
4320	LETTER 2030 GENERATED BUT NOT MAILED AFTER LETTER 2531 (PC 4520)	4300, 4305, 4340, 4350, 4370, 4380, 4400, 4420, 4440, 4460, 4470, 4520
4340		4050
4350	CASE CLOSED FIELD/OFFICE AUDIT	-
4370	FRAUD - TRANSFER TO CAMPUS EXAMINATION	-
4380	CASE CLOSED TO CAMPUS EXAMINATION	-
4400	NO CHANGE TO ORIGINAL TAX LIABILITY AND ALL U/R RESOLVED	4050
4420	NO CHANGE TO TAX LIABILITY AND CHANGE TO TXI (PARTIAL AGREE)	4050
4440		4050
4460	OTHER CLOSURE (e.g., REFERRAL TO ANOTHER AREA)	4050
4470	AMENDED RETURN CLOSED CASE	4050
4500	LETTER 2030	4500, 4505, 4510, 4530, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700
4505	AMENDED LETTER 2030	4500, 4505, 4530, 4540, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700

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Exhibit 4.119.1-6 (Cont. 2) (08-15-2017)
Process Code Consistency Chart

Current PC	Current PC Description	Process Codes that can follow the current PC
4510	LETTER 2030 GENERATED BUT NOT MAILED (PC 4500)	4100, 4110, 4130, 4140, 4150, 4160, 4170, 4210, 4220, 4240, 4260, 4270, 4290, 4300, 4500
4520	LETTER 2030 AFTER LETTER 2531	4320, 4520, 4525, 4530, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700
4525	AMENDED LETTER 2030 AFTER LETTER 2531	4520, 4525, 4530, 4540, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700
4530	RECOMPUTED LETTER 2030	4530, 4535, 4540, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700
4535	AMENDED RECOMPUTED LETTER 2030	4530, 4535, 4540, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700
4540	AMENDED OR RECOMPUTED LETTER 2030 GENERATED BUT NOT MAILED (PC'S 4505, 4525, 4530 AND 4535)	4505, 4525, 4530, 4535, 4540, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700
4550		4050
4560	CASE CLOSED TO FIELD/ OFFICE AUDIT	-
4570	CASE CLOSED TO CAMPUS EXAMINATION	-
4580	FRAUD - TRANSFERRED TO CAMPUS EXAMINATION	-
4590	DISAGREED - APPEALS REQUEST SERVICE CENTER EXAMINATION	4050
4600	NO CHANGE TO ORIGINAL TAX LIABILITY ALL U/R RESOLVED	4050
4610	NO CHANGE TO ORIGINAL TAX LIABILITY AND CHANGE TO TXI (PARTIAL AGREE)	4050

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Exhibit 4.119.1-6 (Cont. 3) (08-15-2017)
Process Code Consistency Chart

Current PC	Current PC Description	Process Codes that can follow the current PC
4630		4050
4660	OTHER CLOSURE (e.g., REFERRAL TO ANOTHER AREA)	4050
4670	FULLY AGREED	4050
4675	AGREED TO REVISED TAX (PARTIALLY AGREED)	4050
4680	ADJUSTMENT TO PREPAYMENT CREDITS ONLY CLOSURE	4050
4700	STATUTORY NOTICE	4700, 4705, 4710, 4720, 4730, 4750, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4875, 4880, 4890
4705	AMENDED STATUTORY NOTICE	4700, 4705, 4710, 4720, 4730, 4750, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4875, 4880, 4890
4710	STATUTORY NOTICE GENERATED BUT NOT MAILED (PC 4700, 4705)	4500, 4505, 4525, 4530, 4535, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680, 4700, 4705
4730	STATUTORY NOTICE RESCINDED	4500, 4505, 4520, 4530, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4630, 4660, 4670, 4675, 4680
4750	RECOMPUTED LETTER 2030 AFTER STATUTORY NOTICE	4730, 4750, 4755, 4760, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4875, 4880, 4890
4755	AMENDED RECOMPUTED LETTER 2030 AFTER STATUTORY NOTICE	4730, 4750, 4755, 4760, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4875, 4880, 4890
4760	RECOMPUTED OR AMENDED LETTER 2030 GENERATED BUT NOT MAILED AFTER STATUTORY NOTICE (PC 4750, 4755)	4730, 4750, 4755, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4875, 4880, 4890

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Exhibit 4.119.1-6 (Cont. 4) (08-15-2017)
Process Code Consistency Chart

Current PC	Current PC Description	Process Codes that can follow the current PC
4770	FRAUD - TRANSFERRED TO CAMPUS EXAMINATION	-
4780	CASE CLOSED TO FIELD/ OFFICE AUDIT	-
4790	CASE CLOSED TO CAMPUS EXAMINATION	-
4800	TRANSFER DOCKETED CASE TO APPEALS	4050
4810	NO CHANGE TO ORIGINAL TAX LIABILITY ALL U/R RESOLVED	4050
4820	NO CHANGE TO ORIGINAL TAX LIABILITY AND CHANGE TO TXI (PARTIAL AGREE)	4050
4830		4050
4840	ASSESSED BY DEFAULT REVISED DEFICIENCY	4050
4850	ASSESSED BY DEFAULT	4050
4860		4050
4870	FULLY AGREED	4050
4875	AGREED TO REVISED TAX (PARTIALLY AGREED)	4050
4880	ADJUSTMENT TO PREPAYMENT CREDITS ONLY CLOSURE	4050
4890	OTHER CLOSURE (e.g., REFERRAL TO ANOTHER AREA)	4050
4900	RECONSIDERATION FULL ABATEMENT	-
4910	RECONSIDERATION: PARTIAL ABATEMENT	-
4920	RECONSIDERATION: NO CHANGE TO ASSESSMENT	-

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Exhibit 4.119.1-6 (Cont. 5) (08-15-2017)**Process Code Consistency Chart**

Current PC	Current PC Description	Process Codes that can follow the current PC
4930	RECONSIDERATION: INFORMATION REQUEST	-
4940	RECONSIDERATION: REFERRAL	-