



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.119.3

AUGUST 2, 2024

## EFFECTIVE DATE

(08-02-2024)

## PURPOSE

- (1) This transmits revised IRM 4.119.3, BMF Liability Determination, BMF Underreporter (BUR) Manager and Coordinator Handbook.

## MATERIAL CHANGES

- (1) IRM 4.119.3.5.1 (1) deleted TY 19 expedited statute processing chart and added TY 22 expedited statute processing chart.
- (2) IRM 4.119.3.8 updated to include IAT credit transfer tool instructions.
- (3) IRM 4.119.3.12.12 removed program review information.
- (4) IRM 4.119.3.15 updated list of coordinator responsibilities.
- (5) IRM 4.119.3.17 (1) program benchmarks updated from TY 2021/2022 to TY 2022/2023.
- (6) Editorial changes have been made throughout this IRM, including IRM references.

## EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 4.119.3 dated July 14, 2023.

## AUDIENCE

BUR managers and coordinator at the Small Business and Self-Employed site.

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



4.119.3

BMF Underreporter (BUR) Manager and Coordinator Handbook

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## 4.119.3.1 (10-02-2017) Program Scope and Objectives

- (1) Purpose - This Internal Revenue Manual (IRM) 4.119.3, BMF Underreporter (BUR) Manager and Coordinator Handbook provides instructions for the review and monitoring of the Document Matching program, for Business Underreporter (BUR) Managers and Coordinator.
- (2) Audience - These procedures apply to BUR Managers and Coordinator at the Small Business and Self-Employed site.
- (3) Policy Owner - BUR is under Examination Operations.
- (4) Program - BUR performs an in-depth analysis and determines if the income/ deductions in question are satisfactorily identified on the tax return.
- (5) Contact Information - To recommend changes or make any other suggestions to this IRM section, e-mail the author.

## 4.119.3.1.1 (08-29-2019) Background

- (1) BUR cases are built from two primary sources:
  - The Business Master File (BMF) which contains information reported to the IRS by taxpayers.
  - The Information Return Master File (IRMF) which contains information submitted by payers.
- (2) Discrepant cases are grouped by the following:
  - Sub-file - a specific group of taxpayers with like issues, regardless of income type.
  - Category - a specific type of discrepancy (income, adjustments to income, credits, etc.).
  - Sub-category - range of potential tax change.

**Note:** Sub-files and Sub-categories provide criteria used to select cases from the available inventory See IRM 4.119.4-3, BUR Category Code/Subfile Subcategory Code Descriptions for further information.

- (3) IRDM Business Masterfile Analytics (IRDMBMFA) inventory selection tool is used to select inventory for the BUR program.
- (4) The BUR inventory is selected in groups referred to as correlations. Each case is assigned a Case Sequence Number (CSN). The inventory is then delivered to the campus to be controlled by BUR Clerical.
- (5) Cases are controlled to BUR utilizing the following tools:
  - Generalized IDRS Interface (GII)
  - Integrated Automation Technologies (IAT)
- (6) BUR Clerical Function builds Modernized e-File (MeF) and paper returns into screening batches. Screening batches are requested and worked by Tax Examiners in the technical teams.
- (7) Tax examiners perform an in-depth analysis of each case. If the identified discrepant amount is resolved, the case is closed with no taxpayer contact. If the discrepant amount was not included on the return or otherwise resolved, the taxpayer is sent one of the following:

- Letter 2531 an initial contact letter (no tax calculation) that requests additional information or a
  - Letter 2030 a proposal to change tax which includes calculations and explanations.
- (8) Process codes (PCs) are codes used to provide an audit trail for BUR case processing. See IRM 4.119.4-6, BUR Process Codes (PC) for further information. Integrated Data Retrieval System (IDRS) reflects BUR PCs as pending actions until they post to Master File. BUR PCs follow the transaction code (TC) 925 string on IDRS.
- (9) Internal Process Codes (IPCs) are used for internal processing (e.g., route cases requiring research, CRX letters, or referral). See IRM 4.119.4-5, BUR Internal Process Codes (IPC) for further information.
- (10) **Purpose** The BUR program has four phases:
- Case Analysis (Screening)
  - Response (including telephone responses)
  - Statutory Notice of Deficiency (STAT)
  - Reconsideration (RECON)
- (11) The Case Analysis phase is the initial screening of a case. A technical determination is made whether:
- A notice is generated.
  - A case is referred and/or researched.
  - A case is closed without further action.
  - A case is transferred to another function.
- (12) When a notice is sent, the taxpayer can respond to the proposal or inquiry. Once a taxpayer responds, the case enters the Response phase. A response from the taxpayer can be a phone call or a written statement.
- Note:** Responses can be from the taxpayer or from an authorized or unauthorized representative.
- (13) A Statutory Notice of Deficiency (STAT) is a legal notice sent to the taxpayer by certified mail and is sent if:
- IRS does not receive a response to the Letter 2030 or
  - Information provided is not sufficient.
- (14) Once the Statutory Notice of Deficiency is sent, the case enters the Statutory Notice of Deficiency (STAT) phase of the BUR Program.
- (15) When a taxpayer's response is received after the BUR case is closed, the response enters the Reconsideration (RECON) phase of the BUR Program.
- (16) The following time frames are, as a rule, applied to the appropriate letter suspense files.

Letter	Suspense Time frame
Letter 2030	60 days



<b>Letter</b>	<b>Suspense Time frame</b>
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	165 days

4.119.3.1.2  
(10-02-2017)  
**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.

4.119.3.1.3  
(10-02-2017)  
**Roles and  
Responsibilities**

- (1) The Manager is responsible for their employee's reviews, appraisals, and ensuring that the workload is being managed in a timely and efficient manner.
- (2) The BUR Coordinator is responsible for monitoring BUR processing to ensure it is progressing per the schedule reflected on the program planning documents.

4.119.3.1.4  
(10-02-2017)  
**Acronyms**

- (1) See Exhibit 4.119.3-3 for a list of acronyms and definitions used in this IRM and for BUR processing.

4.119.3.1.5  
(07-20-2018)  
**Program Management  
and Review**

- (1) Program Reports. The following reports are used to monitor BUR inventory and identify multiple IDRS controls:
  - IDRS CCA 4243 (generated weekly and contains all cases controlled to BUR)
  - IDRS CCA 4244 (identifies cases when two or more employees have an open control base on the same TIN)

- (2) Program Effectiveness. Program goals are measured by the Inventory Status Report prepared by The Workload Planning and Analysis staff.

4.119.3.1.6  
(08-14-2020)

#### 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 system owner grants or denies access to the repository.

4.119.3.1.7  
(10-02-2017)

#### Related Resources

- (1) This IRM is to be used in conjunction with IRM 4.119.1, BMF Liability Determination, BMF Underreporter (BUR) Control and IRM 4.119.4, BMF Liability Determination, BMF Underreporter (BUR) Program.
- (2) Additional information may be found in IRM 1.4.1, Management Roles and Responsibilities.

4.119.3.2  
(10-02-2017)

#### Balanced Measurement System

- (1) The Balanced Measurement System provides guidance for all functions of the IRS and contributes to the focus for work performed in the BUR function.
- (2) The Balanced Measures are described below:
  - a. Provide accurate and professional services to internal and external customers in a courteous, timely manner.
  - b. Empower employee engagement and high-quality productivity through motivational leadership, effective support services, and timely delivery of first-class training programs.
  - c. Generate a productive quantity of work in a quality manner and provide meaningful outreach to all customers.

4.119.3.3  
(10-02-2017)

#### 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. See IRM 4.119.4.21.1.12, Policy Statement P-21-3 (formerly P-6-12) Guidelines (Action 61) for technical procedures, and IRM 4.119.1.3.1, Action 61/ Policy Statement P-21-3 for clerical procedures.

4.119.3.4  
(08-25-2021)

#### Taxpayer Advocate Service (TAS)

- (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.
- (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. For additional information about Taxpayer Bill of Rights, visit <https://www.irs.gov/taxpayer-bill-of-rights>.
- (3) Under these rights taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way

they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

- (4) The Taxpayer Bill of Rights (TBOR) also includes the taxpayer's right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels. For additional information on the TAS Case Acceptance Criteria and how and when to refer a taxpayer to TAS is available in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.

#### 4.119.3.4.1 (08-29-2019) **TAS Manager/Liaison Responsibilities**

- (1) Initial Operations Assistance Request (OARS), requests are assigned to the TAS Liaison.
- (2) The BUR TAS log is located on the BUR repository.
- (3) Requests are entered on a BUR TAS Log and documented as appropriate.
- (4) Daily review OARS received for attachments that would be applicable to resolve the discrepancy i.e., Letter 2531, Letter 2030 for Form 1041, Form 1120 submitted. If they are asking for a reconsideration of our proposal or abatement of an Accuracy Related Penalty, and the documentation received had no bearing to reconsider, notify TAS of the documents needed, suspense for three days, if documents are not received, then reject back to TAS and close the case and update the Excel tracking log.
- (5) As the TAS Manager it is your responsibility to ensure the TAS cases are worked promptly. The cases can be assigned out to tax examiners based upon their program skills.

**Note:** TAS liaison assigns case to themselves on IDRS, take the necessary action requested, fax or e-fax the OARS back to TAS, update the EXCEL tracking log with the date and action taken.

- (6) When TAS has requested expedite processing, the TAS liaison will acknowledge receipt of the OAR via Form 3210, Document Transmittal, secure messaging e-mail, facsimile or by telephone, within one (1) workday of receipt of the OAR. The TAS liaison will provide relief/no relief decision within three (3) workdays by telephone, facsimile (fax), Electronic Facsimile (e-fax), secure messaging e-mail, or hand delivery to the TAS employee. Telephone responses are acceptable if followed up within the time agreed upon, and with the necessary documentation.
- (7) Update the EXCEL tracking log with all actions taken to the TAS case and ensure OARS assigned to tax examiners are closed within the negotiated completion date. Verify to ensure the EXCEL tracking log balances to the ATAO cases listing on your CCA 4243 weekly.

#### 4.119.3.5 (10-02-2017) **Statute of Limitations**

- (1) In general, assessments must be made within three (3) years after the return due date or filing date, whichever is later. An assessment may be made within six (6) years if there is a substantial omission, 25 percent or more per IRC 6501(e), of gross income.

- (2) The statute can be extended by a mutual written agreement between the IRS and the taxpayer(s) via Form 872, Consent to Extend the Time to Assess Tax.
- (3) The statute is suspended by the issuance of a Statutory Notice of Deficiency (90 day) Waiver.

**Note:** Statute cases and the use of Form 872 should be kept to a minimum. However, if it is not possible to timely work and/or timely close these cases, Form 872 should be used.

- (4) A request for prompt assessment of tax on the estate of a deceased taxpayer limits the statute period for assessment of tax to 18 months after the written request is properly filed or to the normal statute date, whichever is earlier.
- (5) Statute awareness is a vital process to the performance of identifying statute cases in the Internal Revenue Service operations. The Statute Awareness Program was created to minimize barred assessments and erroneous abatements. For information on conditions which may extend the Assessment Statute Expiration Date (ASED), Refund Statute Expiration Date (RSED), or Collection Statute Expiration Date (CSED), see IRM 25.6, Statute of Limitations.
- (6) Employees who deal with statute related issues must be able to identify statute imminent or expired periods for assessing, refunding, and collecting tax on Business Master File (BMF) accounts.
- (7) If less than 90 days remain until the ASED, prepare the case for adjustment using Form 2859, Request for Quick or Prompt Assessment, and route to the designated BUR Statute Coordinator. Cases indicating a decrease in tax, previously assessed by BUR, are resolved by the BUR reconsideration function. See IRM 21.5.3, General Claims Procedures, for Category A criteria and claim disallowance procedures.

4.119.3.5.1  
(08-02-2024)

#### Chart of Expedited Statute Processing

- (1) The following table provides charts showing the statute expiration dates of Form 1120 and Form 1041 tax returns and the day to begin expedited statute processing:

Type of tax	Period	Statute Expiration Date	Begin Expedite Process
1041	202012	April 15, 2024	January 15, 2024
1120	202012	April 15, 2024	January 15, 2024

Type of tax	Period	Statute Expiration Date	Begin Expedite Process
1041	202112	April 15, 2025	January 15, 2025

Type of tax	Period	Statute Expiration Date	Begin Expedite Process
1120	202112	April 15, 2025	January 15, 2025

Type of tax	Period	Statute Expiration Date	Begin Expedite Process
1041	202212	April 15, 2026	January 15, 2026
1120	202212	April 15, 2026	January 15, 2026

- (2) The campus must route tax returns to the designated BUR Statute Coordinator beginning with the expedited processing dates shown in the tables above.

**Note:** The table above contains application of the Saturday, Sunday and Legal Holiday rule as provided in IRC 7503.

- (3) BUR **cannot** input an on-line tax assessment adjustment when the normal statute or extended statute is 90 days or less.

4.119.3.5.2  
(10-02-2017)  
**Statute Awareness**

- (1) Managers/Statute Coordinator is responsible to communicate the importance of statutes to all employees.
- (2) Management will issue statute reminders to employees annually.
- (3) Campus must alert the Statute Team of any changes to the BUR Statute Coordinator contact information.

**Note:** Campus must alert the web master of any change to employee contact information.

4.119.3.5.3  
(11-14-2017)  
**Statute Search**

- (1) A statute search is required on all BUR inventory (paper and electronically filed returns) to identify any case(s) that meet statute imminent criteria.
- (2) Statute searches must be performed beginning:
- 90 days prior to the statute expiration date.
  - 30 days prior to the statute expiration date.
  - Daily during the final week prior to the statute expiration date.
- (3) Document the result of the statute search using the following forms:
- Form 11122, Employee's Statute Certification. All employees must complete Form 11122 to certify the 90-day statute search was performed.
  - Form 11122-A, Manager's Statute Certification. Two levels of manager accountability are required to certify the statute search was completed.

- c. Send an e-mail with the completed report to the Planning and Analysis (P&A) Staff and additional local management as appropriate.

4.119.3.6  
(10-02-2017)  
**Maintaining Documents  
in 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 procedures.
- (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-instructions.html>.

4.119.3.6.1  
(10-02-2017)  
**Archived Cases**

- (1) BUR maintains an archived file of cases for 10 years and can be viewed in the BUR repository.

4.119.3.7  
(07-14-2023)  
**Discovered Remittance**

- (1) When a remittance is discovered on a BUR response, see IRM 4.119.4.21.7.1, Discovered Remittance for technical procedures, and IRM 4.119.1.4.7.1, Discovered Remittance for clerical procedures.
- (2) If the Tax Examiner is in the office, the manager or lead will:
  - a. Verify the Form 3244, Payment Processing Voucher and Form 4287, Record of Discovered Remittance are complete.
  - b. Hand carry the Form 3244, Form 4287 and Discovered Remittance to the clerical manager for routing.
- (3) If the Tax Examiner is teleworking, the manager or lead will:
  - a. Verify the Form 3244, Payment Processing Voucher and Form 4287, Record of Discovered Remittance are complete.
  - b. Schedule an appointment to receive the Discovered Remittance within 2 business days of request.
  - c. Print Form 3244 and Form 4287.
  - d. Staple Discovered Remittance to one copy of Form 3244, give second copy of Form 3244 to Tax Examiner to attach to the response.
  - e. Hand Carry the Form 3244, Form 4287, and Discovered Remittance to the clerical manager for routing.

**Note:** If the clerical manger is unavailable, keep the check in a locked desk/cabinet until the next business day.

4.119.3.8  
(10-02-2017)  
**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. The IAT tools assist the user with IDRS research and input.
- (2) If an IAT tool is not functioning properly, the case should be worked using IDRS.

**Exception:** The IAT credit transfer tool **must** be used when inputting credit transfers.

- (3) For more information on each tool, see Job Aids at *Integrated Automation Technologies*.

4.119.3.9  
(10-02-2017)  
**IDRS Case Control**

- (1) IDRS control bases are opened after BUR inventory is delivered to the campus from the case selection team.
- (2) A case control is opened on IDRS with activity "31X Screen" (X= 0 for 1120 and 1 for 1041) for every TIN that was selected to be worked in BUR.
- (3) Clerical controls these cases utilizing the following tools:
  - Generalized IDRS Interface (GII)
  - Integrated Automation Technologies (IAT)
- (4) The Generalized IDRS Interface (GII) and Integrated Automation Technologies (IAT) tools:
  - Open the IDRS control.
  - Update the activity.
  - Generate a TC 925
  - Input a process code 4030.

**Note:** BUR process codes follow the transaction code (TC) 925 string on IDRS.

4.119.3.9.1  
(10-02-2017)  
**Charge-outs (Form 4251, Return Charge-Out)**

- (1) A Form 4251, Charge-Out, is attached to BUR paper filed return(s).
- (2) If the paper return has not been retired to the Federal Records Center (FRC), the campus files area pulls the return and routes to BUR Operations.
- (3) If the paper return has been retired to FRC, the campus files area routes the charge-out to the appropriate FRC. The FRC pulls the return and routes to BUR Operations.

4.119.3.10  
(10-02-2017)  
**Controlling Work**

- (1) BUR cases to be analyzed by tax examiners are built into batches, each batch is divided into work units. It is the manager's responsibility to monitor and control work coming through their team.
- (2) After all cases in the batch have been worked, the batches are released from the technical team to the Clerical Function for appropriate action.
- (3) BUR uses a series of batches to control and monitor inventory. Cases move from batch to batch as significant actions take place. To manage inventory effectively, it is important to know what types of batches are considered priority/aged batches.

4.119.3.10.1  
(08-29-2019)  
**Batch Types**

- (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:
  - a. The first three numbers of every batch number are used to describe/define the batch and Form type (X = 0 for 1120 and 1 for 1041)



- b. The next three numbers are used to describe/ define the sequential number of a batch (e.g., 001,002,003, etc., through 999).
- (2) The following information provides a definition of batch types and outlines the characteristics and functionality of batch types in the BUR program.
- (3) **Batch Type (BT) 31X (Screening Association/Complete Case).** A Case control is opened on IDRS for every TIN that was selected to be worked in BUR.
- (4) **Batch Type (BT) 34X (Priority Screening).** A Priority Case control is opened on IDRS for every TIN that was selected to be worked in BUR.
- (5) **Batch Type (BT) 41X (Undeliverable Letter 2531).** Cases are classified as Undeliverable when the Post Office returns the Letter 2531 as undeliverable.
- (6) **Batch Type (BT) 43X (Letter 2531 Response).** When a response to a Letter 2531 is received, the TIN is assigned to Letter 2531 Response BT 43X.
- (7) **Batch Type (BT) 44X (Letter 2531 Priority Response).** Letter 2531 response cases that are 23 days or older should receive priority handling and are built into Letter 2531 Priority Response BT 44X.
- (8) **Batch Type (BT) 49X (Aged Letter 2531/ Letter 2030 Preparation). No Responses** Cases in Letter 2531 Suspense have an expiration suspense time frame. When the suspense time frame has expired, these cases are built to BT 49X to have a Letter 2030 generated.
- (9) **Batch Type (BT) 51X (Agreed Response).** Fully agreed Letter 2030/ Recomp notice response cases are built into BT 51X.
- (10) **Batch Type (BT) 53X (Letter 2030/ Recomp Disagreed Response).** Disagreed taxpayer responses to Letter 2030/Recomp cases are built to Letter 2030/ Recomp Disagreed Response BT 53X.
- (11) **Batch Type (BT) 54X (Letter 2030/ Recomp Priority Batch).** Disagreed Letter 2030 responses that are 23 days old or older (from the IRS received date) are classified as Priority Responses and built into batch types 54X.
- (12) **Batch Type (BT) 59X (Aged Letter 2030/ Recomp Stat Preparation) No Response.** Cases in Letter 2030 Suspense have an expiration suspense time frame. When the suspense time frame has expired, these cases are built to BT 59X to have a Statutory Notice of Deficiency generated.
- (13) **Batch Type (BT) 62X (Undeliverable Letter 2030/ Recomp).** When undeliverable Letter 2030/ Recomps are identified with a better address, these cases are built into Undeliverable Letter 2030/ Recomp BT 62X.
- (14) **Batch Type (BT) 68X (Review).** Cases selected for notice review from the Letter 2030 current letter mail out.
- (15) **Batch Type (BT) 71X (Statutory Notice Agreed Responses).** Fully agreed Statutory Notice Letter 3219-B responses are built into BT 71X.
- (16) **Batch Type (BT) 73X (Statutory Notice Disagreed Response).** When a Disagreed Response is received for a Statutory notice, Letter 3219-B the TIN is assigned to BT 73X.



- (17) **Batch Type (BT) 74X (Statutory Priority Response).** Statutory Notice Letter 3219-B responses that are 23 days or older (from the IRS received date) are classified as Priority Responses and are built to BT 74X.
- (18) **Batch Type (BT) 79X (Statutory Notice Defaults).** Cases in STAT Letter 3219-B suspense have an expiration suspense time frame. When the suspense time frame has expired, these cases are built to Statutory Notice Default BT 79X.
- (19) **Batch Type (BT) 82X (Undeliverable Statutory Notice).** Cases are classified as Undeliverable when the Post Office returns the Letter 3219-B as undeliverable.
- (20) **Batch Type (BT) 83X (Declared Disaster).** Cases identified as meeting disaster criteria and the disaster date has expired are built into BT 83X.
- (21) **Batch Type 94X Reconsideration (RECON).** When a case is closed and needs to be reopened it is considered a Recon and is updated on IDRS to BT 94X.

4.119.3.10.1.1  
(08-29-2019)  
**Batch Transmittal**

- (1) A batch transmittal is associated with each batch.
- (2) The following fields are completed by the Clerical Function:
  - **Tax Year** (tax year of cases)
  - **Batch Number** (the batch's number)
  - **Batch Volume** (total volume of batch)
  - **Batched Date** (date the batch was built)
  - **Control SEID** (clerks SEID)
  - **Bin Volume** (appropriate volume for the corresponding pocket)
- (3) The following fields are completed by the Tax Examiner:
  - **SEID** (Tax Examiners SEID)
  - **Date** (work unit is checked out)
  - **Date** (work unit is checked in)
- (4) The manager/lead will monitor the batches in their teams to determine if the inventory is completed timely or if casework needs to be reassigned.

**Note:** Batches should not remain in teams for longer than 7 days.

4.119.3.10.1.2  
(08-29-2019)  
**Requesting Batches**

- (1) The team manager/lead monitors the workload and determines when to request additional work.
- (2) To request a Batch:
  - 1. Access the Batch Inventory file through the repository.
  - 2. Select Check OUT Batch.
  - 3. Enter your team number next to the oldest IRS received date.
  - 4. Retrieve the batch and place in designated area for your team.
- (3) The batch is now considered inventory that your team is responsible for completing.

**Note:** When the batch is completed, access the Batch Lookup file, locate your batch number, and enter the date the batch was completed in the “Closure Date” field. This will alert clerical that the batch has been completed.

4.119.3.10.1.3  
(10-02-2017)  
**Canceling Batches**

- (1) Occasionally a batch must be canceled prior to it being worked.
- (2) To cancel a batch:
  1. Access the Batch Inventory file through the repository.
  2. Select Check OUT Batch.
  3. Locate the batch number.
  4. Remove your team number.
  5. Return the batch to the designated area.

4.119.3.10.2  
(10-02-2017)  
**Work Units**

- (1) Underreporter cases to be analyzed by BUR tax examiners are assembled into batches, which are then divided into work units.

4.119.3.10.2.1  
(10-02-2017)  
**Work Unit Listings**

- (1) This listing displays data for cases currently assigned to a batch.
- (2) Work Unit Listings are generated and printed by the Clerical Function.
- (3) To generate a work unit listing:
  1. Open work unit listing file located on the repository.
  2. Input work unit information (tax year, batch number, work unit number and work unit volume).
  3. Input TINs 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

**Note:** In addition to the above information, the listing contains a column for the TE's to write the process code.

4.119.3.10.2.2  
(10-02-2017)  
**Assign/Reassign Work Units**

- (1) To assign/reassign a work unit:
  1. Annotate the batch transmittal.
  2. Update the IDRS Control for the case folders that are verified against the Work Unit Listing.

**Note:** If the case folder is missing either a DCI or a paper filed tax return or contains an incorrectly associated paper tax return, see IRM 4.119.4.2.3, Lost Case for additional information.

4.119.3.10.2.3  
(10-02-2017)

## **Transferring/Releasing Cases**

- (1) Various situations require cases to be transferred to an IDRS number of a TE who worked the case or to a designated Lead.
- (2) When it is necessary to refer the case to another user the tax examiner/clerk will:
  - a. Update IDRS Activity Codes with the appropriate referral action.
  - b. Annotate DCI and case folder with applicable referral IPC. See IRM 4.119.4-5, BUR Internal Process Codes (IPC).
  - c. Annotate work unit listing.
- (3) When transferring cases back to a IDRS number, update the controlling activity using IDRS CC: ACTON.
- (4) When it is necessary to transfer the case to another program area outside of BUR (i.e., Appeals, Exam, etc.) see IRM 4.119.4.21.1.1.4, Case Transfer to Another Area.

4.119.3.10.2.4  
(10-02-2017)

## **Completing Cases in Work Units**

- (1) Whenever a notice is issued on a case the tax examiner will:
  - a. Update IDRS Activity, Category Code, and assign the case to one of the “generic notice” IDRS numbers as appropriate. See IRM 4.119.4-7, Activity Codes/ Category Codes.
  - b. Input TC 925 with the applicable Process Code using IDRS CC: REQ77/ FRM77. See IRM 4.119.4-6, BUR Process Codes (PC), and IRM 4.119.4-14, Process Code Consistency Chart, for additional information.
  - c. Update the DCI.
  - d. Update the case folder.
  - e. Annotate work unit listing.
- (2) When the income or deduction(s) in question are satisfactorily identified on the tax return or analysis identifies acceptable information return reporting, the case is closed, and the taxpayer is not contacted. The tax examiner will:
  - a. Close the case using the appropriate Process Code (PC). See IRM 4.119.4-6, BUR Process Codes (PC), and IRM 4.119.4-14, Process Code Consistency Chart, for additional information.
  - b. Input TC 925 with the applicable Process Code using IDRS CC: REQ77/ FRM77.
  - c. Update the activity code and close the IDRS control base. See IRM 4.119.4-7, Activity Codes/ Category Codes, for further information.
  - d. Annotate the DCI and case folder with the appropriate Process Code (PC).
  - e. Annotate work unit listing.
- (3) When all cases within the work unit are complete, annotate the batch transmittal.
- (4) All completed case work is placed in the designated team area for clerical pick up.

4.119.3.10.3  
(10-02-2017)

## **Database Closures**

- (1) Cases identified with closing process codes are placed in a designated area for closed suspense.

- (2) Clerical inputs daily all necessary case information from the DCI/ Case Folder into the database(s) located in the repository.
- 4.119.3.11  
(07-20-2018)  
**Telephones-Toll Free**
- (1) The purpose of the BUR toll-free telephones is to assist the taxpayer's and/or their authorized representatives who call IRS regarding the BUR initiated contacts.
- (2) This section contains information and instructions for BUR managers to:
- Resolve taxpayer inquiries through the Cisco based telephone solution known as Unified Call Center Environment (UCCE).
  - Access the IUP- ER CTIOS Desktop application.
  - Training telephone assistors.
- (3) The term "Cisco" used throughout this IRM refers to both the Cisco based telephone solution and the IUP- ER CTIOS Desktop application.
- 4.119.3.11.1  
(07-20-2018)  
**Cisco Unified Intelligence Center (CUIC)**
- (1) Cisco Unified Intelligence Center (CUIC) is used to view reports that contain call and non-call activity, it is a key element in the BUR telephone environment and provides access to the telephone data.
- (2) Cisco Unified Intelligence Center is utilized by:
- Telephone Systems Analyst (SA)
  - Managers/Lead to view employees' activities and contains reports you can use as a daily tracking of phone usage.
- (3) The Cisco Unified Intelligence Center allows for an in-depth display of information on the telephone traffic, ready agents, level of service (LOS) and abandoned calls.
- 4.119.3.11.2  
(07-20-2018)  
**Viewing the CUIC System**
- (1) Each manager ensures all employees scheduled for telephone duty are signed into the Cisco Systems and their name is displayed on CUIC. This allows the manager to see the current phone status of each employee.
- (2) Review the screens for all the following:
- Assistors who failed to sign off the system.
  - Assistors are signed-on and ready to take calls when the phone lines are opened.
  - Assistors are signed-on to the correct agent group, if applicable.
  - Assistors are using the appropriate idle code and time.
  - Monitor the length of time an assistor spends on a call.
- 4.119.3.11.3  
(10-02-2017)  
**End of Day/Shift Activities**
- (1) End of day activities involve reviewing the CUIC screen for assistors in wrap or idle that should be signed off the system.
- 4.119.3.11.4  
(10-02-2017)  
**Call Demand Forecast**
- (1) Schedules help ensure adequate telephone coverage. A schedule is developed one week in advance based on the following:
- Forecasting: The first step used to build a schedule, based on mail outs and response rates

- **Site Schedule:** Determines how the enterprise schedule is apportioned. Determining factors include hours of operation, work plan hours and available resources.

4.119.3.11.4.1  
(08-29-2019)  
**Scheduling for Call Demand**

- (1) The designated SME or back up provides each team manager with the hours needed to ensure that the scheduled telephone time for assistors meets the call demand expected for each day. Telephone coverage is usually scheduled for 2 to 4 hours a day. The following information should be considered when scheduling the hours for your team:

- Pre-scheduled leave requests
- Subsequent leave requests
- Training schedules
- Team meeting schedules
- TODs of phone assistors, including break/lunch schedules

**Caution:** When possible, avoid assigning assistors right up to the end of their TOD or immediately before and after their break/lunch periods.

- (2) No matter what method you use to schedule the call demand, adjustments may need to be made during the day. The SME or back-up notifies the managers if the hours need to be adjusted.
- (3) When an assistor is not available for scheduled phone duty and a replacement is needed:
  - a. If time allows, have the assistor find a replacement for their scheduled phone time, and report back with the name of the replacement.
  - b. If there is not enough time for the assistor to find a replacement, assign an assistor to cover the absent employee's schedule.

4.119.3.11.4.2  
(10-02-2017)  
**Scheduling Staff**

- (1) The phone schedule should be finalized prior to the period it covers.
- (2) Ensure that any upcoming events have been given to the SME or back-up as soon as possible prior to the scheduling period.

4.119.3.11.5  
(07-20-2018)  
**Adherence to Schedule**

- (1) Whether the SME or someone else sets up the phone schedule, managers must monitor their team by using CUIC frequently throughout the day. When looking at CUIC ensure your phone assistors are signed on or off as scheduled, taking calls and following break/lunch schedule.
- (2) If an **Assistor is in available for an excessive amount of time**, and isn't receiving any calls, although other assistors are receiving calls, the assistor may not be signed-on correctly or there may be systemic issues. Verify the assistor is signed onto the IUP- ER CTIOS Desktop application for in-coming calls. If not, have the assistor log-off and log back on.
- (3) If the **CUIC is unavailable**:
  - a. Call the TSA to report the problem.
  - b. Follow the phone schedule explicitly until CUIC comes up again.

- (4) Telephone assistors are **not** expected to handle U/R actions on the account while the taxpayer is on the phone. Telephone actions should be taken after the call has ended. Wrap time is appropriate when the:
  - Case is complex requiring significant time to complete documentation or research, or
  - Taxpayer is abusive or is using inappropriate language and the phone assistor has to end the call.
- (5) Muting a call is not appropriate when research is being conducted; the caller should be placed on hold.

4.119.3.11.6  
(10-02-2017)  
**Manager Calls**

- (1) Manager calls should be very rare. If an assistor refers an excessive number of calls, it is likely that additional training and coaching is needed in “Effective Communication” and/ or “Dealing with Difficult Taxpayers”.
- (2) Everyone in the IRS is an advocate for the taxpayer. Appropriate actions should be taken to correct the taxpayer’s problem on first contact. However, if you cannot correct the problem AND the taxpayer’s issue meets Taxpayer Advocate Service (TAS) criteria (see IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines), refer the case to TAS.
- (3) Encourage assistors to practice techniques to diffuse a taxpayer’s anger, reassure taxpayers that they can assist with the issue, and to make every effort to handle the call themselves. However, some taxpayers:
  - Immediately want to speak with a manager,
  - Are only satisfied by speaking with a manager even though the assistor has provided the requested assistance.
  - Want to complain about the service the IRS has provided, or
  - Want to compliment the service the IRS has provided.

4.119.3.11.6.1  
(07-20-2018)  
**Manager Calls - Taking a Call**

- (1) To receive a manager call, ensure you are signed onto the IUP- ER CTIOS Desktop application:
  1. Enter your Login Name.
  2. Enter your Password.
  3. Enter your Instrument Number.
  4. Click Ok.

**Note:** If the manager is logged in and does not answer the call, then the agent will be directed to leave a voicemail.
- (2) Reference the Infrastructure Upgrade Project – Endpoint Replacement Agent CTIOS Desktop Supervisor User Manual for detailed information on manager calls.
- (3) When you are prepared to speak with the taxpayer, take the referred call:
  1. Verify with the assistor that disclosure was covered.
  2. Obtain the TIN and the tax year from the assistor.
  3. Utilize IDRS to research the account.
  4. Connect with the taxpayer and provide your name, identification number and ask, “How may I help you?”.

- (4) While talking with taxpayers, you represent the IRS and must always conduct yourself in a professional manner. There is no excuse for treating anyone rudely. Be courteous, control the direction of the conversation and give the taxpayer accurate and complete assistance.
  - a. Maintain a pleasant, friendly tone of voice.
  - b. Speak clearly, using words the taxpayer can understand.
  - c. Avoid using IRS jargon and acronyms.
  - d. Handle taxpayer's negative reactions with patience.
  - e. Treat the taxpayer as a unique individual deserving respect.
  - f. Put yourself in the taxpayer's place. If you received a notice and called for assistance, you would want to be treated with respect and given accurate, complete information to resolve the problem.
- (5) Callbacks are used when you prefer to return the call later, enabling you to research the account before talking to the taxpayer. If you prefer to return the taxpayer's call, obtain the taxpayer's name, TIN, phone number and the best time to return the call.
- (6) Silent monitoring enables the manager to take the call alongside the assistor. Using this procedure might provide some insight on how this type of call could be handled by the assistor in the future.

**Reminder:** SIGNOFF the IUP- ER CTIOS Desktop application system when you are away from your desk.

4.119.3.11.6.2  
(10-02-2017)  
**Distressed/Angry  
Customers**

- (1) When a call is transferred to the manager, the taxpayer is already distressed. Be prepared to take the appropriate action to deal with the/their needs. An important goal in dealing with a distressed taxpayer is to keep potentially disruptive emotions out of the conversation. Start with controlling your own reactions and emotions.

**Reminder:** Even though the taxpayer is distressed, the/their wants to believe that as a manager, you can make the situation better.

- (2) There are three steps to lessen a taxpayer's anger:
  1. Listen.
  2. Empathize.
  3. Assure.

4.119.3.11.6.3  
(07-20-2018)  
**Telephone Threat  
Procedures**

- (1) The following instructions should be used when receiving a bomb or other threatening call:
  - a. Activate the Emergency button on the IUP- ER CTIOS Desktop application.
  - b. The assistor gets the manager's attention. Managers should be available to walk the assistor through the procedures.
  - c. The assistor needs to be as calm as possible, following the instructions below and asking the questions as shown on Form 9166, Bomb Threat Data Collection.
  - d. Keep the caller on the line as long as possible. Ask the caller to repeat the message. Ask the questions listed on Form 9166.



- e. Complete the Form 9166. Retain a copy for your records and forward a copy to Treasury Inspector General for Tax Administration (TIGTA).
- f. If the caller does not indicate the location or time of possible detonation, ask the caller for this information. It is extremely important to try to ascertain the caller's physical location and which IRS facility (city, state, specific building/floor/function, etc.) is being threatened.
- g. Inform the caller that the building is occupied, and detonation of a bomb could result in the death or serious injury to many innocent people.
- h. Listen closely to the voice, voice quality (calm, excited, etc.), accents, and speech impediments.
- i. Pay particular attention to background noises such as motors running, music playing, and any other noise which might give a clue to the caller's location.
- j. **DO NOT hang-up after the caller is off the line.** This assists in tracing the call.

- (2) Immediately report a bomb threat to your nearest TIGTA office. If the bomb threat concerns another IRS building, the TIGTA agent(s) contact the TIGTA office that has jurisdiction over the threatened IRS building. More related information can be found at IRM 21.1.3.10.7, Bomb Threats.

**Note:** It may be helpful to keep a Form 9166 with the above information readily available at your workstation.

#### 4.119.3.11.6.4 (10-02-2017)

##### Compliments and Complaints

- (1) Records of complimentary calls should be included in the employee's annual appraisal under the appropriate critical element. Be sure to thank anyone who compliments the IRS.
- (2) Taxpayer complaints about unresolved tax account issues should be resolved if possible. If unable to resolve and the issue meets Taxpayer Advocate Service (TAS) criteria, transfer to TAS. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (3) Taxpayer complaints about individual (IRS) employees are captured under the Section 1203 process. Managers consult with Workforce Relations and TIGTA to investigate the issue. See IRM 21.1.3.16, Taxpayer Complaints/Compliments About IRS Service.

#### 4.119.3.11.7 (07-11-2022)

##### Telephone Security

- (1) Business Entitlement Access Request System (*BEARS*), Automated Information System (AIS) User Registration/ Change Request, is required for access to IUP- ER CTIOS Desktop application and the CUIC/ Verint Canvas.
- (2) If a user forgets the password, a BEARS is required to reset the password.

#### 4.119.3.11.8 (10-02-2017)

##### Telephone Reports and Monitoring

- (1) User reports provide call activity statistics on a particular assistor or on all assistors signed on to the system. Several types of user reports may be requested through your TSA:
  - An Agent Performance Team (Daily) by Team Name Report - displays general phone statistics for all assistors in a team or department grouping.
  - A Sign Off/ On Report by Team - displays assistors state throughout the day, when they signed on and off the phones and when no idle code state in a team or department grouping.



- A Daily Phone Report by Team displays total phone statistics for each assistor in a team or department grouping.
- A Short Call Report by Team displays all assistors with short calls within a set parameter and who disconnected the call in a team or department grouping.
- An Agent Event Detail Report displays specific information on a particular assistor.

(2) User reports may be used as a manager's tool when performing an assistor's regular scheduled review.

4.119.3.11.8.1  
(07-20-2018)

## **Agent Performance Team (Daily) by Team Name Report**

(1) The Agent Performance Team (Daily) by Team Name Report shows general call activity for all assistors signed on to the system during the specified time period. The report lists assistors by agent groups and displays the following statistics for each group:

- Name and Instrument Number** - the name and instrument number of each user. Users are listed under the agent group that they are part of when the report is generated.
- Signed on Duration** - the length of time that assistors were signed on within the specified timeframe.
- Incoming** - the number of incoming calls, the average length in minutes and seconds (duration of incoming calls divided by the number of incoming calls), and the percentage of calls handled that were incoming (the Incoming Number times the Incoming Avg. Length divided by the time shown in Signed on Duration times 100).
- Outgoing** - the number of outgoing calls, the average length in minutes and seconds, and the percentage of calls that were outgoing.

**Note:** The length of Incoming and Outgoing calls includes the time the caller spent on hold, but not the time the assistor spent in wrap up.

- Inside** - shows the number of inside calls, the average length in minutes and seconds, and the percentage of calls handled that were inside. The inside calls time value includes inside calls made and received by the assistor.

**Note:** The length of an inside call includes the time the caller spent on hold. These figures are calculated similarly to Incoming calls.

**Exception:** Transferred calls are counted as both Incoming and Inside calls and can increase Inside call counts. The TSA can run a Detail report, which displays the originating and destination extensions for each inside call and indicates if the call involved a transfer.

- Cust Msg Duration** is not applicable.
- Voice-Mail Duration** is not applicable.
- Percentage of Time for Available, Idle, or Wrap-Up** - the percentage of time that the assistor spent in each of these states. The system calculates these percentages by dividing the duration of time in these states by the Signed-On Duration value, then multiplying the result by 100.
- Working Time** - the total amount and percentage of time that an assistor spent working with calls. The type of activities included in this calculation are incoming calls, outgoing calls, Available state, and others. The system calculates the percentage by dividing the working time duration by the signed-on duration, then multiplying the result by 100.

4.119.3.11.8.2  
(10-02-2017)  
**Agent Event Detail  
Report**

- (1) The Detail Report displays call-by-call details for a specific agent for a specified time period. The report details each call that an assistor received or placed, when the call occurred, how long it lasted, whether it was transferred to another assistor as well as call transaction data.
- (2) The TSA can run this report for a single assistor over a specified interval and by specific type of call or event. For example, you can limit the report to only incoming calls or for times signed on the system.
- (3) The Agent Event Detail Report displays the following data for the specified assistor and interval:
  - a. **Event** is the type of call or event.
  - b. **Date** is the call date specified.
  - c. **Time** is the specified time intended.
  - d. **INC/ XFER** appears for assistor 1 when assistor 1 transfers an ACT call to assistor 2.
  - e. **ACT/ ACCEPT** appears for assistor 2 when assistor 1 transfers an ACT call to assistor 2.
  - f. **ACT/ REJECT** appears for both assistors if assistor 1 speaks to assistor 2 but the caller is not transferred to assistor 2.
  - g. **Duration** is the total number of minutes and seconds each call lasted. It includes time spent wrapping up calls.
  - h. **Origination** is the extension of the assistor who placed the call or the trunk on which the call was presented.
  - i. **Destination** is the extension or trunk to which the call was directed.
  - j. **Associated Party** is the other extension, trunk, mailbox, auxiliary device, or outside telephone number associated with the call if the call was in conference with another party, transferred to another resource, or put on hold while a consultation call was placed.
  - k. **Dialed Digits** is the number dialed for outgoing calls or calls placed inside the call center.
  - l. **Call Transaction Data** is not applicable.

4.119.3.11.9  
(07-20-2018)  
**Troubleshooting General  
Problems**

- (1) When the **Cisco phone system is not functioning** take one or more of the following actions:
  - a. Follow campus directions to notify SA that the Cisco phones are not working.
  - b. Direct assistors to complete case actions while monitoring for the phones to come back up.
  - c. Direct assistors to review pertinent sections of the IRM.
  - d. Direct assistors to work on projects they may be involved in.
  - e. Direct assistors to work cases.
- (2) In the event of **power outages**:
  - a. If the Cisco phones are still working, direct assistors to use Form 4442, Inquiry Referral, (or similar documentation) to take a message and return the call later if they are unable to answer a general question.
  - b. If the Cisco phones are not working, see (1) above.
- (3) If **IDRS is unavailable**, direct the assistor to use Form 4442 (or similar documentation) and return the call later.
- (4) In the event of **Fire Drills and other building evacuations**:

- a. Instruct assistors to explain there is an emergency in the building. If the assistor already has a number, they should offer to return the call as soon as possible and then hang up. If the assistor does not have a number, they should request that the caller try again later or another day.
- b. If necessary, release the call for the assistor and escort them out of the building. Ensuring that the assistor treats the situation as a true emergency reinforces their behavior if a true emergency ever arises.
- c. When the emergency is over, adjust your phone schedule to allow for returning calls to those you cut short prior to the emergency. This may include doubling the number of assistors to allow for the outgoing calls. You may also ask assistors to return calls when not assigned to phone coverage.

**Reminder:** This decreases the amount of work accomplished towards your paper goals.

(5) When **equipment malfunctions or is broken:**

- a. Contact the SA for assistance.
- b. Change out headset and tele-set.

4.119.3.11.10  
(08-29-2019)

**Reporting Problems to  
the System Analyst (SA)**

(1) Managers should notify the SA when problems have been identified. Some of the issues managers should address with the SA are:

- Phone tracking relating to available, idle, wrap, and break time.
- Agent group activities such as creating a team, inactivating an employee number, moving an assistor to another group, and creating special agent groups for disaster calls.
- Phone shutdown
- CUIIC screen enhancements
- Phone equipment needs.
- Cisco System troubleshooting
- How to read reports generated by the SA staff
- Contact recording.

(2) Managers need to maintain the SA's contact information:

- The SA's name
- The SA's phone number, pager number, e-mail address, etc.
- The same information listed above for the SA's back-up, as applicable.

(3) Depending on the type of problem being experienced, the SA normally asks several questions. Have the following information ready:

- Employee's Name
- Employee's SEID)
- Employee's Location
- Employee's CPU Number

4.119.3.12  
(07-20-2018)

#### BUR Reviews - Overview

- (1) All BUR managers are required to conduct the following reviews as applicable:
  - Telephone Monitoring (Monthly)
  - Workload (Quarterly)
  - Inventory Management (Quarterly)
  - IDRS Systems Security (Weekly/ Monthly/ Quarterly)
  - On-the Job (Yearly)
  - Form 3081, Employee Time Report, and other Reports (Quarterly)
  - IDRS Adjustments (Monthly)
  - Clerical Reviews (Weekly/ Monthly)
- (2) Reviews are performed by the manager or lead and are performed on TEs assigned to their team.
- (3) Reviews should focus on effective case resolution according to IRM guidelines. Emphasize the achievement of quality service.
- (4) Conduct a balance of these reviews throughout the year and include a variety of types of reviews.
- (5) If for some reason reviews cannot be conducted on an employee (e.g., extended illness, furlough, managerial absence, etc.), a review **waiver** or other documentation is placed in the Employee Performance File (EPF) explaining why the required numbers of reviews were not conducted.

**Note:** These waivers must be approved at the department level.

4.119.3.12.1  
(07-11-2022)

#### Telephone Review

- (1) Managers are required to perform evaluative telephone review for each assistor in their team. See IRM 4.119.3.12.10, Evaluative Review for additional information.

**Note:** Telephone review may be delegated to a lead but must be shared with the employee by a manager or individual in an official acting manager capacity.

- (2) To review a live call:

1. Sign-on the IUP-ER CTIOS Desktop.
2. Enter the Agent ID of the assistor that you are monitoring.
3. Select Start Monitor.

**Note:** Review information is entered into the Embedded Quality System (EQRS); however, a monitoring sheet is usually helpful in keeping a record of the call.

**Reminder:** Managers must complete a (*BEARS*), Automated Information System (AIS) User Registration/Change Request, to request a link to EQRS. Read the EQRS User Guide before proceeding to main menu for login.

**Reminder:** At any time, the manager can Barge-in on a call to offer suggestions or stop incorrect information from being shared by depressing the Barge-in key.

- (3) Calls can also be reviewed using Contact Recording/ Verint. To review a call using Contact Recording/ Verint:
  1. Click on the “Verint” icon.

2. Click on your search box.
3. Search an interaction.
4. Locate employee to be reviewed.
5. Select the call to be reviewed.
6. Click on play button.

- (4) Additional information may be found in IRM 4.119.4.21.2, Telephone Responses and should be referenced in call reviews.
- (5) Share the review with the assistor as outlined in the National Agreement. However, if the assistor has provided incorrect information to the taxpayer, the manager needs to inform the assistor as soon as possible.
- (6) Keep a signed copy of the review for your records.

## 4.119.3.12.2 (07-20-2018) **Workload Review**

- (1) Workload reviews are performed on open/ closed cases for the following reasons:
  - Make an objective assessment of an employee's performance.
  - Protect the rights of customers.
  - Identify training needs.
- (2) Workload reviews should focus on effective case resolution according to IRM guidelines.
- (3) In addition, reviews should focus not only on your employee's ability to complete assignments, but also on the ability to set priorities and complete assignments independently and expeditiously.

## 4.119.3.12.3 (08-29-2019) **Inventory Management Review**

- (1) Inventory reviews are applicable to BMF Underreporter Lead Tax Examiners, Tax Examiners (TEs) and Clerks. The purpose of these reviews is for the manager to determine whether the employee is:
  - a. Handling their work timely and according to established priorities.
  - b. Managing their inventory appropriately.
  - c. Following Policy Statement P-21-3 (also known as Action 61 guidelines) for correspondence handled or interim letter sent within 30 days.
  - d. Controlling their work as required.
  - e. Documenting case histories.

**Note:** The physical inventory is compared to BUR inventory reports and/or verified for timeliness.

- (2) Managers are responsible for routine and periodic review of each employee's assigned inventories. This is accomplished through reviewing various types of reports and comparing the information to the employee's physical and virtual inventory. For successfully achieving program goals, it is critical each employee's inventories are monitored and that effective performance feedback is provided on individual case progression, as well as overall inventory management practices.
- (3) When completing the inventory reviews, ensure:

- Work is being properly controlled and timely processed in accordance with established guidelines and priorities.
- Aged inventory is maintained at the lowest possible level.
- Barriers to proper case movement are identified and eliminated.
- Technical feedback of the employee's performance is provided.

**Note:** At a minimum, a quarterly inventory review is required in a documented record.

4.119.3.12.4  
(10-02-2017)

**IDRS Systems Security Review**

- (1) The manager of IDRS users shall be responsible for day-to-day implementation and administration of IDRS security in their unit/group.
- (2) The manager will:
  - a. Ensure IDRS Security policies and guidance are implemented in their unit/group.
  - b. Reinforce employee's awareness and compliance with Unauthorized Access (UNAX) rules prohibiting access to any taxpayer or personnel data not required to accomplish official duties.
  - c. Ensure weekly/monthly and quarterly IDRS Online Reports Services (IORS) reports are reviewed and certified timely and any required report actions are completed.
  - d. Ensure questionable activity or potential UNAX violations are timely reported to TIGTA.
  - e. Ensure all requirements associated with a disciplinary action have been met prior to reinstating an IDRS user who has been deleted from IDRS because of an illegal or improper activity.
- (3) Utilize the information listed in the weekly and monthly IDRS Security reports when preparing your employee's mid-year and annual evaluations.

**Note:** IDRS security reviews may not be delegated.

4.119.3.12.5  
(10-02-2017)

**On-the Job Review**

- (1) Managers will conduct a yearly On the Job review to evaluate employees. This review will evaluate employee performance as it relates to:
  - Time Utilization
  - Efficiency
  - Utilization of IRM
  - Utilization of mandated IAT tools
- (2) The review will include a time or period when the employee is assigned to work inventory. This review can be performed by directly observing the employee (side by side) during a defined period. Typically, this would be a block of time ranging from one to four hours or two complete cases.

**Note:** Perform a minimum of one On-the Job review per employee each year.

4.119.3.12.6  
(10-02-2017)

**Form 3081/Single Entry Time Reporting (SETR) Review**

- (1) As a Manager, you are required to ensure that your employee's time is input correctly into the Single-Entry Time Reporting (SETR).
- (2) Review each employee's Form 3081 focusing on the following areas:
  - SETR input timely per managers guidelines.
  - Correct Function and Program Codes used.
  - Correct amount of time was reported for each Function and Program Code
  - If leave was used, time and types of leave were correctly entered.
  - Appropriate use of clock time if applicable

**Note:** Perform a minimum of one Form 3081 review for each employee per quarter.

4.119.3.12.7  
(10-02-2017)

**IDRS Adjustment Review**

- (1) IDRS adjustment reviews help prevent unpostables and ensure prompt correction of errors. Review a sample of IDRS adjustments focusing on the following areas:
  - Accurate and complete input data
  - Proper hold codes
  - Correct priority codes
  - Appropriate blocking series
  - Appropriate reason codes
  - Transaction Code (TC) 925 PC string input
  - IDRS control base closed.
- (2) IDRS adjustment reviews may be delegated to a lead, but the lead may not conduct a review of their own cases. If this review is delegated, the lead conducting the review will brief the manager and the employee involved.

4.119.3.12.8  
(10-02-2017)

**Clerical Review**

- (1) Clerical employees perform various administrative duties which support the BUR program. Clerical reviews must address the clerical work processes. The reviews include the following:
  - Timekeeping
  - Mail receipt and distribution
  - Batch Building
  - Database Input
  - Maintenance of files
- (2) Clerical reviews should focus not only on the employee's ability to complete their assignments, but also on their ability to set priorities and complete assignments independently and expeditiously. You must conduct Weekly/Monthly reviews to determine the accuracy and timeliness of employees' work.

4.119.3.12.9  
(07-20-2018)

**Embedded Quality Review System (EQRS)**

- (1) The Embedded Quality Review System (EQRS) is used by managers to capture evaluative and non-evaluative data obtained from monitoring taxpayer phone calls and reviewing paper and MeF cases. Reports can be generated for evaluative purposes and/or non - evaluative purposes (including training).
- (2) Managers use the system to track employee performance and training needs.



- (3) Another function of EQRS is the National Quality Review System (NQRS), it is used by independent quality reviewers to capture non-evaluative national and local product review data obtained from monitoring taxpayer phone calls and reviewing paper and MeF cases.
- (4) Management uses this system to track organizational performance against official business performance measures, and to identify opportunities for improvement.

4.119.3.12.10  
(11-14-2017)

#### Evaluative Reviews

- (1) Evaluative reviews must be recorded in accordance with the National Agreement established between National Treasury Employees Union (NTEU) and management.
- (2) Conduct a **minimum of two evaluative reviews** (phone or paper) for each employee per month.

**Note:** When an employee works in a blended environment (phone and paper) you should strive for a proportionate mix to review throughout the rating period.

- (3) Evaluative reviews must be shared with the employee by a manager or individual in an official acting manager capacity.
- (4) When conducting reviews, ensure recordation is input into the Embedded Quality Review System (EQRS).

**Note:** EQRS is a standardized data repository with trend analysis capabilities and reporting capabilities to use for employee evaluations.

- (5) Use the Employee Feedback Report on EQRS for sharing evaluative monitoring results. Share results of the review within three workdays. (If incorrect information is given, the results must be shared within eight (8) business hours.) Notate the reason on the review sheet if you do not meet these time frames, (i.e., due to unexpected leave, etc.).

**Note:** Provide the applicable IRM reference when a defect is identified.

- (6) Obtain the employee's acknowledgment on the designated form. Provide one copy to the employee and retain the other copy for the Employee's Performance Folder (EPF).

**Note:** If the employee refuses to sign the review, document that on the review and retain the copy in the EPF.

4.119.3.12.11  
(10-02-2017)

#### Non-Evaluative Reviews

- (1) The primary purpose of a non-evaluative review is to help employees develop and enhance their job skills and/ or Performance Improvement/Action Plan.
- (2) Effective non-evaluative reviews foster open lines of communication between the employee, manager, and the lead. These reviews enable the manager/ lead to convey employee feedback and transfer operational goals in an informal manner.



- (3) Non-evaluative reviews do not contain a numerical rating. The results are to be shared orally. Some documentation is appropriate to establish that the review took place (EQRS may be used to track employee development for this purpose):

1. Have the employee initial and date any documentation.
2. Provide one copy for the employee and retain the other copy.

## 4.119.3.13 (07-11-2022) Reports Overview

- (1) BUR utilizes the following reports to monitor and manage inventory:
  - CCA 4243
  - CCA 4244
- (2) The reports in the BUR program serve two distinct purposes:
  - a. Provides listings to aid in the flow of work through the teams.
  - b. Provides Managers and the BUR Coordinator with information used to coordinate and monitor inventory.
- (3) The manager is responsible for ensuring that the workload is being managed in a timely and efficient manner.
- (4) Reviews of IDRS reports will indicate the overall age of the controlled inventory for each of their teams.
- (5) IDRS reports also provide individual controlled inventory reports and must be monitored to ensure that all cases are worked timely.

## 4.119.3.13.1 (08-29-2019) CCA 4243 Report

- (1) The IDRS CCA 4243 Report lists cases assigned to IDRS employee/team numbers. This report must be reviewed and monitored weekly to ensure inventory is moved according to first in/ first out (FIFO) order. In addition, discrepancies between the CCA 4243 report and physical inventory are identified.
- (2) Managers/Leads use this report to:
  - Identify cases that require action.
  - Identify specific cases for review.
  - Monitor the size of the employees' inventories.
  - Set closure expectations.
  - Identify potential management problem cases.

**Note:** This report is available on Control-D on Monday mornings under: Report Name: **Team Inv Report** and Job Name: CCA4243D. The CCA report can also be accessed through the Overage Report Compiler and Sorter (ORCAS) delivery database.

- (3) The manager/lead will perform a weekly review of the individual employee's CCA 4243 reports to ensure that cases are being worked according to IRS received date. Manager/Lead will follow-up with their employees on cases where:
  - Category (MISC, UNDL, BUR1, BUR0, BURS or BURC) is not accurate.
  - MFT code does not correspond with the batch type listed in the activity code.

- Interim letters have not been sent, when required.
- Case is not in the correct status and/ or does not have the correct Activity Code
- Tax Examiner has failed to take timely action on a case.
- Nullified Unpostable (NLUN) category over 7 days old
- The statute of limitations will expire within 180 days.
- Erroneous/ Multiple control bases
- STAUP has expired or there is no STAUP on a balance due account (RECONS)

**Note:** Employee's annotate the actions taken on the case on the report.

- (4) Review the report to determine if the correct actions were taken or return to the employee with feedback on the actions that need to be taken.

**Note:** Utilize the information listed in the weekly CCA 4243 review when preparing your employee's mid-year and annual evaluations.

- (5) The manager/ lead will review the generic team IDRS CCA 4243 for the following activities and take corrective action as appropriate:

- Category (MISC, UNDL, BUR1, BUR0, BURS or BURC) is accurate.
- MFT code corresponds with the batch type listed in the activity code.
- Interim letters have been sent, when required.
- ASED review for statute imminent cases and process accordingly
- Case is in the correct status and has the correct Activity Code
- Nullified Unpostable (NLUN) category over 7 days old
- Erroneous/Multiple control bases

**Note:** Annotate the actions taken on the case on the report.

- (6) Maintain both reports for three months. In addition, each manager will consolidate, sign, and complete a Quarterly Physical Inventory Certification sheet utilizing their employee's inventory forms and submit to the Department Manager for consolidation.

4.119.3.13.2  
(08-29-2019)  
**CCA 4244 Report**

- (1) The IDRS CCA 4244 Report identifies cases with an open control base on the same TIN by two or more employees (Multiple Controls).

**Note:** Each case will be reviewed to determine if a multiple control base should remain open.

**Note:** There are times when more than one control base open on the same account is appropriate.

- (2) A weekly review is preformed to identify cases in their respective team to identify cases with multiple controls.

- (3) The manager will:

1. Provide the report to the lead tax examiner for multiple control cases by close of business Monday.
2. Instruct the lead to write the actions taken on the case on the report and return the annotated report to the manager by Wednesday.

3. Review the report to determine if the correct actions were taken or return to the lead with feedback on the actions that need to be taken.
4. Notify the BUR Coordinator via e-mail by close of business Wednesday that the corrective actions have been taken if needed.

- (4) Maintain the annotated reports for three months.

**4.119.3.13.3**  
**(11-14-2017)**  
**Physical Inventory**  
**Counts/Reconciliation**

- (1) The Physical Inventory Counts/ Reconciliation requires a physical inventory count/reconciliation of all BUR inventories. This must be completed prior to the end of each quarter.
- (2) The team manager will sign and complete a Quarterly Physical Inventory Certification sheet after receiving their employee's inventory forms and submit to the Department Manager for consolidation. See Exhibit 4.119.3-1, Manager Quarterly Physical Inventory Certificate.
- (3) The clerical team manager will sign and complete a Wall Inventory, quarterly by comparing the current CCA 4243 to the inventory on the wall. The clerical manager will:
  1. Sort the listing by age beginning with the earliest received date.
  2. Verify each of the cases on the wall to the cases listed on the CCA 4243.
  3. Verify the count in each open batch listed in the logbook with the CCA 4243.
  4. Provide results to the Department Manager.
- (4) The Department Manager will consolidate all tax examiner and the "Wall" physical inventory results, complete the Manager Wall Inventory Sheet. See Exhibit 4.119.3-2, Wall Inventory Certification and submit to the Operation for signature.
- (5) Ten business days following the end of each quarter, the Operation will notify the Planning and Analysis (P&A) Staff and additional local management as appropriate by sending an e-mail with confirmation reporting the validation has been performed and including the details of any adjustment actions taken.

**4.119.3.14**  
**(10-02-2017)**  
**Security Roles and**  
**Responsibilities**

- (1) It is important to protect taxpayer data from unauthorized disclosure. It is equally important to prevent unauthorized adjustments to taxpayer accounts. Designated employees are given specific security responsibilities to protect hardware, software, and taxpayer information.
- (2) BUR managers responsibilities include:
  - a. Providing for the physical and system security in their area (this includes questioning anyone attempting to use the BUR equipment if their identity and purpose is not known).
  - b. Initiating the addition, update, and deletion of users on IDRS.
  - c. Serving as backup, when needed, for another BUR manager to initiate adding, updating, and deleting users.
  - d. Unlocking profiles on IDRS.
  - e. Assigning/updating appropriate status and profile codes for users.
  - f. Changing a user's team location number when appropriate. This function should only be used when an employee is reassigned to another team.
  - g. Informing employees about their Security responsibilities.

4.119.3.15  
(08-02-2024)  
**BUR Coordinator  
Overview**

- (1) The success of the BUR program is dependent upon the coordination of all the affected functions, including Accounts Management, Underreporter, Receipt and Control, Returns Files, Information Technology (IT), Planning and Analysis, and Compliance activities. Much of this is the responsibility of the BUR Coordinator. Since this program requires constant, careful monitoring, all responsible functions must be aware of the processing activities and time frames of the other affected functions.
- (2) The BUR Coordinator monitors the processing to ensure it is progressing per the schedule reflected on the program planning documents. Any subsequent revisions to the schedule must be sent to the appropriate BUR Headquarters office.
- (3) In addition, the BUR Coordinator is responsible for:
  - Balancing inventory to ensure sufficient mail out.
  - Set Work Unit and Batch volumes.
  - Identification of work priorities
  - Issue Interim Letter Listing

4.119.3.15.1  
(10-02-2017)  
**Notice Review**

- (1) A statistically valid sample of cases is produced for review by the campus. This is a product review toward perfecting the quality of notices. In the review, the case is reworked from the beginning, including the determination of the U/R amount.
- (2) The BUR Coordinator:
  - Reviews the results to identify defect trends.
  - Recommends training based on the trends.
  - Utilize this information for entry on the WAAG report.

4.119.3.15.2  
(10-02-2017)  
**CCA 4243 Report  
listings**

- (1) The IDRS CCA 4243 Report lists all cases assigned to BUR.
- (2) The BUR Coordinator retrieves the report from Control-D every Monday morning. The report is saved in the BUR Inventory Reports folder located on the repository.
- (3) Prior to notice reconciliation of Letter 2030 and Letter 2531 performed by the Clerical Function, the BUR Coordinator will take the following actions:
  1. Review CCA 4243 to identify TINs with a Freeze Code -A, -V, and -W.
  2. Research IDRS to determine if the notices should be deleted.
  3. Coordinate with the Clerical Function to have the notices pulled and deleted from the repository.

**Note:** Clerical will update the Activity Code with the appropriate Stop Notice Process Code.

  4. Provide additional instruction to clerical on disposition of the case/notice (e.g., batch as a response, return to tax examiner, give to Coordinator, etc.).
  5. Review the taxpayer's account to determine if the Freeze Code posted before the notice was prepared (Tax Examiner error), or if the Freeze Code posted after the notice was prepared.

**Note:** Provide feedback to the appropriate manager when a notice was prepared due to Tax Examiner error.

6. For Freeze Code -A follow the chart shown below.

If	Then
Accounts Management <b>HAS</b> closed their control	<ol style="list-style-type: none"> <li>1. Input TC 925 with the appropriate Stop Notice Process Code.</li> <li>2. Annotate the DCI and case folder with the appropriate Stop Notice Process Code.</li> <li>3. Update the control to the appropriate Tax Examiner.</li> </ol>
Accounts Management has <b>NOT</b> closed their control	<ol style="list-style-type: none"> <li>1. Update the case status to <b>B</b>.</li> <li>2. Update the category to <b>MISC</b>.</li> <li>3. Reassign the case to the Tax Examiner.</li> <li>4. Input TC 925 with the appropriate Stop Notice Process Code.</li> <li>5. Annotate the DCI and case folder with the appropriate Stop Notice Process Code.</li> <li>6. Return the case to the Tax Examiner with instruction to monitor the case for 45 days from the date the case was reassigned.</li> </ol>

(4) Prior to notice reconciliation of Letter 3219-B Statutory Notice of Deficiency performed by the Clerical Function, the BUR Coordinator will take the following actions:

1. Review CCA 4243 to identify TINs with a Freeze Code -A, -F, -R, -V, and -W.
2. Research IDRS and the letter to determine if the notice should be deleted.
3. Coordinate with the Clerical Function to have the notices pulled and deleted from the repository.

**Note:** Clerical will update the Activity Code with the appropriate Stop Notice Process Code.

4. Provide additional instruction to clerical on disposition of the case/notice (e.g., batch as a response, return to tax examiner, give to Coordinator, etc.).
5. Review the taxpayer's account to determine if the Freeze Code posted before the notice was prepared (Tax Examiner error), or if the Freeze Code posted after the notice was prepared.

**Note:** Provide feedback to the appropriate manager when a notice was prepared due to Tax Examiner error.

6. For Freeze Code -A follow the chart shown above.

4.119.3.15.3  
(10-02-2017)  
**CCA 4244 Report listings**

- (1) The IDRS CCA 4244 Report identifies cases with an open control base on the same TIN by two or more employees (Multiple Controls).
- (2) The BUR Coordinator retrieves the report from Control-D Monday morning and sends the report by e-mail to the manager/ lead of each team. Each team is required to respond back to the coordinator with comments annotated next to each multiple control by COB Wednesday.

**Note:** If the listing is not secured by COB Wednesday, the coordinator will contact the manager/ lead.

- (3) When the coordinator receives the CCA 4244 from the teams:
  - Review the listings for validity.
  - Coordinate with Accounts Management (AM) to have controls closed if appropriate.

**Note:** There are times when more than one control base open on the same account is appropriate.

4.119.3.15.4  
(10-02-2017)  
**Open Response Report**

- (1) The open Response Report provides information on in-house correspondence such as: volume of responses received and volume of aged responses for each tax year and phase of the program.
- (2) The Response Inventory tool is used to complete this report and is in the BUR ESRP coordinator's Share Point site.
- (3) Weekly the BUR Coordinator will:
  1. Open the Response Inventory Tool.
  2. Upload the current weeks CCA 4243.
  3. Click the button.
  4. Copy the report information into excel for the current week.
  5. Save the report in the coordinators folder on the repository.
  6. Provide a completed report with summary via e-mail to BUR management.
- (4) The coordinator utilizes the information in the report to prepare the WAAG and determine the workload priorities for the week.

4.119.3.15.5  
(10-02-2017)  
**Week-at-a-Glance (WAAG) Report**

- (1) The WAAG report is used to monitor the overall progress of the program, including program benchmark dates and closures.
- (2) The Week-at-a-Glance tool is used to complete this report and is in the BUR ESRP coordinator's Share Point site.
- (3) Weekly the BUR Coordinator will:
  1. Upload the current weeks Inventory Status Report to the analyst folder located on the repository.
  2. Open WAAG report from the prior week.
  3. Update the date field with the appropriate week ending date.
  4. Manually enter the information from the Notice Review, Telephone Report, and Batch Inventory.
  5. Save the report.
  6. Send an e-mail with the completed report to the Operation Manager, and additional local management as appropriate.

4.119.3.15.6  
(10-02-2017)

## Disaster Coordination

- (1) The IRS may grant disaster relief based on FEMA declarations of disaster/emergency areas. IRS Disaster Relief memos are available on Servicewide Electronic Research Portal (SERP), <http://serp.enterprise.irs.gov>, and are accessed under the Who/Where option as Disaster Declarations/FEMA by tax year. The IRS memos can be identified in the MEMO column.
- (2) The BUR Coordinator receives e-mail notification of federally declared disasters in the form of a signed Disaster Relief Memorandum.
- (3) The BUR Coordinator will:
  1. Open the signed Disaster Relief Memorandum.
  2. Read the memo to determine program impact.
  3. Click the link in the memo that identifies the zip codes.
  4. Find the state identified in the memo.
  5. Click on the "STUFFERS" for the impacted state.

**Note:** The Zip Codes, State, City, and Counties display.
  6. Send an e-mail to the employees with the attachments, include the appropriate instructions based on the applicable disaster Freeze Code.
- (4) The BUR Coordinator is responsible for distributing disaster-related communications to the appropriate employees within their functions.

4.119.3.15.7  
(10-02-2017)

## Database Discrepancy Review

- (1) The Database Discrepancy Review is a tool used to identify input errors, incorrect process codes, assessments, and penalty errors. Monthly the report is run by the BUR Coordinator and errors are provided to the employee's manager for correction. The review includes the following:
  - Tax shown on "No Change" related Process Codes
  - No tax shown on "Assessment" related Process Codes
  - Penalties assessed when appropriate.
  - Identifying the point of error (i.e., clerical or tax examiner)
- (2) The BUR Coordinator will:
  1. Open the Database Discrepancy tool located in the BUR ESRP coordinator's Share Point site.
  2. Copy the applicable databases into the coordinator's folder.
  3. Click the update button.
  4. Compare listings to identify cases that were previously addressed.
  5. Save and print the listing.
  6. Provide the listings to clerical.

**Note:** Clerical pulls the cases from the staging area and returns the case files to the coordinator.
  7. Compare the case data to the DCI to determine who made the error.
  8. Prepare a feedback form to identify the error and what to do to correct the error.
  9. Deliver the cases in error to the employee's manager for necessary corrective action.
- (3) The Databases are updated daily, it is important to ensure correct information is available for reporting and proper case selection.



4.119.3.15.8  
(11-14-2017)

**BUR Share Point  
Technical Site**

- (1) The BUR Coordinator is responsible for maintaining the BUR Share Point Technical site. These responsibilities include, but are not limited to:
  - Information Sharing
  - Master Notices
  - Campus Compliance Procedures (CCP)
  - Subject Matter Expert (SME) Procedures
  - Lead Guide
  - Job Aids/ Forms/ Worksheets
  - Troubleshooting issues related to the website.

4.119.3.15.9  
(11-14-2017)

**Information Sharing**

- (1) When issues arise or information must be clarified, the coordinator will issue an Information Sharing document to the employees in the Campus. The information is gathered from:
  - Lead Meetings
  - Goal Team Meetings
  - Manager Meetings
  - Headquarters
- (2) The Coordinator:
  1. Gathers the new information.
  2. Prepares the information sharing document.
  3. Sends an e-mail to the employees with the information sharing document attached.
  4. Provides the employees with the appropriate amount of read time.
  5. Uploads the document to the Share Point Technical site.

4.119.3.15.10  
(11-14-2017)

**Notice Distribution**

- (1) Bimonthly HQ provides the BUR Coordinator with master notice files updated with the next set of notice dates.
- (2) The BUR Coordinator will:
  1. Notify the employees of the cut-off date that notices created with the current master notice files must be completed and released to the Clerical Function and when the updated master notice files will become available.
  2. Create new notice date folders within the BUR Campus folder located on the repository.
  3. Delete the existing master notice files from the Share Point Technical site once the new week starts.
  4. Upload new master notice files to the Share Point Technical site.

4.119.3.15.11  
(10-02-2017)

**Request For Clarification  
(RFC) Coordination**

- (1) The Request for Clarification (RFC) template is used by the Campus employees to request an IRM change, clarify instructions, or make suggestions for improvements in BUR.
- (2) The BUR Coordinator acts as the liaison between HQ and the Campus employees requesting the RFC.



4.119.3.15.12  
(10-02-2017)

## Unpostable Transaction Code 925

- (1) When Transaction Code 925 unpostables are received, the BUR Coordinator will:
  - a. Research the unpostable code to determine why the transaction did not post.
  - b. Prepare the feedback form.
  - c. Provide the information to the employee's manager for corrective action.

**Note:** All unpostable conditions must be corrected within 7 days of receipt.

4.119.3.15.13  
(08-14-2020)

## CAT-A Referral Liaison

- (1) The BUR Coordinator acts as the liaison between the Campus employees and Exam when referring cases that meet CAT-A criteria.
- (2) When a campus employee identifies a case that meets CAT-A criteria the coordinator will take the following actions:

If	Then
The referral is approved by the BUR Coordinator	<ul style="list-style-type: none"> <li>The Coordinator will initial the referral sheet electronically.</li> <li>Notify the Lead and TE that the information will be sent to Exam.</li> <li>Send the e-mail package to the Exam Liaison</li> </ul>
The referral is NOT approved by the Coordinator	<ul style="list-style-type: none"> <li>The Coordinator will notify the Lead with how to proceed with the case. (i.e., Does not meet CAT-A, continue normal processing)</li> </ul>
The referral is selected by Exam	<ul style="list-style-type: none"> <li>The Coordinator will notify the Lead and TE to follow IRM 4.119.4.21.1.1.4, Case Transfer to Another Area</li> </ul>
The referral is NOT selected by Exam	<ul style="list-style-type: none"> <li>The Coordinator will notify the Lead and TE to continue normal processing</li> </ul>

**Note:** The case will remain in the TE control until it is determined if the case will be closed to exam.

4.119.3.15.14  
(10-02-2017)

## Training

- (1) The Training Subject Matter Expert (SME) will be responsible to ensure training is administered. New hires will receive New Recruit Training and all other employees will receive CPE training. The duties of the Training SME are listed below:
  - Reserve Training Rooms
  - Order supplies for students and instructors

- Supply Forms needed for ELMS credit.
- Solicit Operation for Subject Matter Experts (SMEs)
- Prepare training plans for students and instructors.
- Monitor/Evaluate Training
- Resources

- (2) **Reserve Training Rooms:** Reserve training rooms sufficient for delivering BUR training. Reserve the rooms far enough in advance to ensure they are available for your training. Ensure you prepare for employees with disabilities accordingly.
- (3) **Order supplies for students and instructors:** Students will need paper, pens, highlighters, tabs, and course training material.
- (4) **Supply Forms** needed for ELMS credit: Ensure the following forms are available for class startup:
  - Form 12466, Level 1 Evaluation of Classroom Training
  - Form 12464, Level 1 Evaluation of Classroom Computer-Based Training (CBT)
  - Form 10268, Training Registration Record
  - Form 6554, Name Card

**Note:** Bring these forms to the Career Management & Learning Center (CMLC) staff upon course completion.

- (5) **Solicit** the Operation for Subject Matter Experts (SMEs). Contact the Operation for employees that received Classroom Instructor Training (CIT) and are most qualified to instruct.
- (6) **Assist** with the preparation of training plans for students and instructors. Assist with the development of course material, handouts, disclosure. Review nature of changes listing in the most current IRM available to include in the course material. Discuss with the instructors the delivery method you will be using and what phases of the program will be covered.
- (7) **Monitor/ Evaluate Training:** Supply the manager/instructors with On-the-Job Instructor (OJI) and On-the-Job Training (OJT) Guidelines. Ensure guidelines are followed and individual employee's progress can be tracked.
- (8) **Training Resources:** Prepare a report for submission to your Operation detailing the number of hours used at the end of the classes. Participate in the completion of the Operation's Training Work Plan.

4.119.3.16  
(10-02-2017)  
**Program Work Plan  
Adherence**

- (1) Work Plans change throughout the year depending on different factors, such as peak months for mail receipts, telephone calls, and inventory availability. This is monitored by Workload Planning and Analysis, and the Campus Operations.

**Note:** The Workload Planning and Analysis staff monitors hours expended to ensure adherence to the Work Plan.

- (2) The BUR program starts for the new tax year is generally scheduled for October. The Work Plan completion date is January of the following year, unless otherwise directed by Headquarters.

- (3) This requirement will be considered met if 75 percent of the cases are screened and/or closed by July. The remaining 25 percent of the inventory is considered Work in Progress (WIP) and is carried over to the next fiscal year.
- (4) If the Campus is unable to meet the established work plan deadline/measures, the BUR Coordinator will notify Workload Planning and Analysis Headquarters Document Matching staff and request an extension. The requests will include the following:
  - a. Reason for an extension.
  - b. Date when processing will be completed.
  - c. Volume of remaining cases.
- (5) Workload Planning and Analysis Headquarters Document Matching staff will issue a formal response to the extension request.

4.119.3.17  
(07-14-2023)  
**Production Benchmarks**

- (1) Program benchmark dates (PBD) for the BUR Program are:
  - a. PBD for TY 22 inventory is:

Program Completion Date (PCD)	Description	Action
November, 2023	Production Begins	-
April 20, 2024	Complete 50 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mailout date.
July 6, 2024	Complete 75 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mailout date.
September 14, 2024	Complete 95 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mailout date.
October 1, 2024	Complete Letter 2030 closing actions – Mail 95 percent Statutory Notices	Notices must be prepared at least one week prior to the mailout date.
January 21, 2025	Complete 95 percent Statutory Notice Letter 3219-B closing actions	Notices must be prepared at least one week prior to the mailout date.

- b. PBD for TY 23 inventory is:

<b>Program Completion Date (PCD)</b>	<b>Description</b>	<b>Action</b>
November, 2024	Production Begins	-
April 20, 2025	Complete 50 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mailout date.
July 6, 2025	Complete 75 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mailout date.
September 14, 2025	Complete 95 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mailout date.
October 1, 2025	Complete Letter 2030 closing actions – Mail 95 percent Statutory Notices	Notices must be prepared at least one week prior to the mailout date.
January 21, 2026	Complete 95 percent Statutory Notice Letter 3219-B closing actions	Notices must be prepared at least one week prior to the mailout date.

**Exhibit 4.119.3-1 (10-02-2017)****Manager Quarterly Physical Inventory Certificate**

Manager Name/Team number:
IDRS number:
Date of CCA 4243:
Number of cases listed on your CCA 4243:

Action Taken	Yes/No
TEs verified received dates are correct	-
TEs verified MFT and category codes are correct (MISC, BUR0, BUR1, BURS, BURC)	-
TEs verified status codes are correct (A-Assigned, M-Monitored, S-Suspense, etc.)	-
TEs ensured all cases in physical inventory/drop file are accounted for	-
TEs ensured all appropriate interim letters have been issued	-
List number of missing cases in your team _____	-
TEs ensured cases listed on your inventory report are moved to the next phase	-
TEs verified any need for STAUPS and input if necessary	-

Verify that you were made aware of any cases that have upcoming STATUTE expiration dates in their listings or physical inventory.
By signing below, I agree that I have reviewed my entire team's inventory listing and all my TE's have taken the required actions for the Quarterly Physical Inventory report.
Print Name:
Sign Name:
Date:

**Exhibit 4.119.3-2 (10-02-2017)****Wall Inventory Instruction and Certification**

Print Name:

Sign Name:

Date:

**Wall Inventory Instruction and Certification**

Run the CCA 4243 by program (IRS-BUR 1120 and 1041). Each of the program listings will then be sorted by age beginning with the earliest received date. This will now simplify the process to verify each of the cases on your wall to the cases listed on the CCA 4243 for the entire Operation.

By program, verify the count in each open batch listed in the logbook matches with the CCA 4243.

<b>Program (IRS-BUR 1120 and 1041)</b>	<b>Number of cases</b>
Cases listed on your CCA 4243	-
Missing	-
Closed	-
Added (newly controlled)	-
<b>TOTAL</b>	-

I certify I have reviewed the process used to complete this physical inventory and am confident it reflects true volumes currently in the Operation. I certify the actions taken by the TE's are correct and warranted.

**Department Manager Signature:**

Date:

**Operation Manager Signature:**

Date:

## Exhibit 4.119.3-3 (10-02-2017)

### Acronyms

Acronym	Definition
ASED	Assessment Statute Expiration Date
BMF	Business Master File
BUR	Business Underreporter
BT	Batch Type
CSED	Collection Statute Expiration Date
CSN	Case Sequence Number
DCI	Data Collection Instrument
EQRS	Embedded Quality Review System
FRC	Federal Records Center
FTE	Full Time Equivalent
GII	Generalized IDRS Interface
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IORS	IDRS Online Reports Services
IPC	Internal Process Code
IR	Information Return
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Return Master File
IT	Information Technology
MeF	Modernized e-File
OARS	Operation Assistance Request
PBD	Program Benchmark Date
PC	Process Code
PCD	Program Completion Date
RECON	Reconsideration
RSED	Refund Statute Expiration Date
SEID	Standard Employee Identifier
SERP	Servicewide Electronic Research Portal

**Exhibit 4.119.3-3 (Cont. 1) (10-02-2017)****Acronyms**

<b>Acronym</b>	<b>Definition</b>
STAT	Statutory Notice of Deficiency
SETR	Single Entry Time Reporting
TAS	Taxpayer Advocate Service
TIN	Taxpayer Identification Number
TSA	Telephone System Analyst
UNAX	Unauthorized Access
U/R	Underreported
WAAG	Week-at-a-Glance
WP&C	Work Planning and Control