



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.119.3

AUGUST 27, 2025

EFFECTIVE DATE

(08-27-2025)

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 20 expedited statute processing chart and added TY 23 expedited statute processing chart.
- (2) IRM 4.119.3.10.1.1 updated batch transmittal information.
- (3) IRM 4.119.3.11 updated phone system to Cisco Finesse Desktop Application.
- (4) IRM 4.119.3.12.1 updated phone system to Cisco Finesse Desktop Application.
- (5) Removed IRMs 4.119.3.11.1 and 4.119.3.11.3 through 4.119.3.11.5. Phone system analyst duties.
- (6) Removed IRMs 4.119.3.11.7 through 4.119.3.11.10 Phone system analyst duties.
- (7) IRM 4.119.3.12.12 added program review information.
- (8) IRM 4.119.3.17 (1) program benchmarks updated from TY 2022/2023 to TY 2023/2024.
- (9) Editorial changes have been made throughout this IRM, including IRM references.

EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 4.119.3 dated August 2, 2024.

AUDIENCE

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

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4.119.3

BMF Underreporter (BUR) Manager and Coordinator Handbook

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4.119.3.1
(08-27-2025)
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) manager 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 Owner- BMF Document Matching, under Exam Field and Campus Policy, is responsible for the content of this IRM and providing guidance for administering the BMF Underreporter program.
- (5) Primary Stakeholders - Small Business/Self Employed (SB/SE) BUR operation employees.

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

Letter	Suspense Time frame
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
(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.

- 4.119.3.1.5
(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.
- 4.119.3.1.6
(08-27-2025)
Acronyms
- (1) See Exhibit 4.119.3-3 for a list of acronyms and definitions used in this IRM and for BUR processing.
- 4.119.3.1.7
(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 4.119.1.5.1, 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 *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 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
(08-27-2025)
**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	202112	April 15, 2025	January 15, 2025
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

Type of tax	Period	Statute Expiration Date	Begin Expedite Process
1041	202312	April 15, 2027	January 15, 2027
1120	202312	April 15, 2027	January 15, 2027

- (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.
 - 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 *Preparing Form 135*.

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 4.119.1.6.7.1, 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, Return 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 (08-27-2025) 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** (oldest received date in batch)
 - **IDRS Date** (date 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
(08-27-2025)
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 and instructions for BUR managers to resolve taxpayer telephone inquiries through the UCCE (Unified Contact Center Environment) Telephone System. This includes security measures, accessing the system and training telephone assistors. See *IRS Cisco Finesse Supervisor Desktop User Guide*.

4.119.3.11.1
(08-27-2025)
Managing Features

- (1) JOC programs Intelligent Call Manager (ICM) (through scripts that use business rules) for maximum call routing efficiency, based on demand and assistor availability.
- (2) The UCCE Finesse Supervisor desktop application gives managers access to features such as the ability to:
- View team information and monitor agent activity and agent telephone statuses
 - Logout an agent
 - Send an employee notification/message to an agent on the team
 - Receive visual notification of an emergency event when agents press the ER toolbar button
 - Enroll and access to the Finesse voicemail system

4.119.3.11.2
(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.

4.119.3.11.2.1
(08-27-2025)
Manager Calls - Taking a Call

- (1) To receive a manager call, ensure you are signed onto the Cisco Finesse Supervisor desktop software. For log in information, see the Cisco Finesse Supervisor Desktop User Guide.
- (2) 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 last name (for example, **Manager LAST name** or **Mr., Mrs, Miss, Ms, LAST name**, or **first name and LAST initial**), unique badge identification number and ask, “How may I help you?”.

Caution: DO NOT provide your first and last name when identifying yourself, use one of the examples shown above.

- (3) 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.
- (4) 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.
- (5) 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: Place yourself in IDLE or Logout of the Cisco Finesse Supervisor desktop when you are away from your desk.

4.119.3.11.2.2 (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.

4.119.3.11.2.3 (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 Cisco Finesse 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.

4.119.3.11.2.4
(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.

4.119.3.12
(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 (08-27-2025) 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 Sign-on the Cisco Finesse Supervisor desktop.

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 logon.

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 through the Verint system. To review a call using Contact Recording, managers and reviewers requiring access to Verint must complete a BEARS request with the appropriate special instructions.
- (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.

4.119.3.12.12
(08-27-2025)

Program Review

- (1) If requested Headquarters may conduct a program review. The reviews will target recommendations made by the campus, including but not limited to adherence to the IRM and Policy directives, movement of inventory, manager and employee reviews, trends, and any areas of concern.
- (2) During the review HQ will:
 - Establish a required action item(s) due date based on recommendation(s) and notate on the final report.
 - Request a signature acknowledging receipt of the final report or retain a read receipt upon issuance of the final report. Retain this information with a copy of the report and all applicable supporting documentation.
 - Retain program review templates along with any documentation or tracking tools utilized during the Business Underreporter (BUR) program review with a copy of the final review.

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.
- (4) For Freeze Code -A follow the chart below.

If	Then
Accounts Management HAS closed their control	<ol style="list-style-type: none">1. Input TC 925 with the appropriate Stop Notice Process Code.2. Annotate the DCI and case folder with the appropriate Stop Notice Process Code.3. Update the control to the appropriate tax examiner.

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

- (5) 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), *SERP*, 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 SharePoint 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 SharePoint 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 SharePoint Technical site once the new week starts.
 4. Upload new master notice files to the SharePoint 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"> • The coordinator will initial the referral sheet electronically. • Notify the lead and TE that the information will be sent to Exam. • Send the e-mail package to the Exam Liaison
The referral is NOT approved by the coordinator	<ul style="list-style-type: none"> • The coordinator will notify the lead with how to proceed with the case. (i.e., Does not meet CAT-A, continue normal processing)
The referral is selected by Exam	<ul style="list-style-type: none"> • The coordinator will notify the lead and TE to follow IRM 4.119.4.21.1.1.4, Case Transfer to Another Area
The referral is NOT selected by Exam	<ul style="list-style-type: none"> • The coordinator will notify the lead and TE to continue normal processing

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
(08-27-2025)

Production Benchmarks

- (1) Program benchmark dates (PBD) for the BUR Program are:
(2) PBD for TY23 inventory is:

Program Completion Date (PCD)	Description	Action
November, 2024	Production Begins	-
April 21, 2025	Complete 50 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mail out date.
July 7, 2025	Complete 75 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mail out date.
September 15, 2025	Complete 95 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mail out 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 mail out date.
January 21, 2026	Complete 95 percent Statutory Notices Letter 3219-B closing actions	Notices must be prepared at least one week prior to the mail out date.

- (3) PBD for TY 24 inventory is:

Program Completion Date	Description	Action
November, 2025	Production Begins	-
April 20, 2026	Complete 50 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mail out date.
July 6, 2026	Complete 75 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mail out date.

Program Completion Date	Description	Action
September 14, 2026	Complete 95 percent Letter 2030 mail out	Notices must be prepared at least one week prior to the mail out date.
October 1, 2026	Complete Letter 2030 closing actions - Mail 95 percent Statutory Notices	Notices must be prepared at least one week prior to the mail out date.
January 21, 2027	Complete 95 percent Statutory Notice Letter 3219-B closing actions	Notices must be prepared at least one week prior to the mail out date.

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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.

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

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**

Acronym	Definition
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