



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.2.4

OCTOBER 17, 2024

EFFECTIVE DATE

(10-17-2024)

PURPOSE

(1) This transmits revised IRM 5.2.4, Reports, Collection Reports.

MATERIAL CHANGES

(1) The following material changes made to this IRM include:

Number	Subsection	Nature of Change
1	IRM 5.2.4	Updated User Organization from Wage and Investment to Taxpayer Services (TS)
2	IRM 5.2.4.1	Updated Internal Controls
3	IRM 5.2.4.14.3 and IRM Exhibit 5.2.4-24	Designated Payment Code (DPC) Assignment information added
4	IRM Exhibit 5.2.4-8	Updated E-IA to OPA and added new lines
5	IRM Exhibit 5.2.4-19	Updated CTRS EOM Reporting Schedule
6	IRM Exhibit 5.2.4-20	Updated C-23 Total Hourly Formulas
7	Blank	Editorial changes were made throughout this document for clarification
8	Blank	Updated website addresses throughout the IRM
9	Blank	IRM 5.2.4 has been updated to show Taxpayer Services (TS) has replaced Wage and Investment (W&I) except for line literal(s) where it shows W&I

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.2.4, dated November 16, 2023

AUDIENCE

Small Business / Self Employed (SB/SE) and Taxpayer Services employees

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Director, Collection Planning and Performance Analysis

5.2.4
Collection Reports

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5.2.4.1
(10-17-2022)
Program Scope and Objectives

- (1) **Purpose:** This section is a tool for understanding the data contained in the most commonly used Collection Activity Reports (CAR). These reports, and others, are posted to the Collection Information System (COINS) website at <https://vp0smemappcoins.ds.irsnet.gov>.

Note: Access is obtained through a Business Entitlement Access Request System (BEARS) request: Choose “Manage My Access” type in “COINS”, and Select “PROD USER COINS WEBSITE ACCESS ONLY (COLLECTION INFORMATION SYSTEM REPORTS)”

- (2) **Audience:** This information is intended for analysts, programmers and managers in Collection and many other areas outside of Collection (i.e. TAS)
- (3) **Policy Owner:** Director, Collection Policy
- (4) **Program Owner:** Manager, Collection Data Assurance & Specialty Reports and Plans (CDA), Planning and Performance Analysis, Collection Operations, Small Business/Self Employed
- (5) **Primary Stakeholders:**
- The Commissioner
 - Treasury Inspector General for Tax Administration (TIGTA)
 - Congress
 - General Accounting Office (GAO)

5.2.4.1.1
(10-17-2024)
Background

- (1) CDA provides data specific to Collection’s reports. Program revisions are made at the beginning of the fiscal year based upon the data needed to perform analysis and to provide information to internal and external customers.

5.2.4.1.2
(10-17-2024)
Roles and Responsibilities

- (1) The Director, Collection Policy, is responsible for the policies and procedures to be employed by personnel.
- (2) SB/SE and Taxpayer Services (TS) employees are responsible for using the procedures in this IRM when reviewing Collection Reports provided in COINS
- (3) Collection Data Assurance & Specialty Reports and Plans (CDA) is responsible for updates to IRM 5.2.4.

5.2.4.1.3
(10-17-2024)
Program Management

- (1) Collection Data Assurance & Specialty Reports and Plans (CDA) publishes the Collection Activity Reports and Collection Reports to the COINS Website.

Note: Collection Reports is a term often used to reference all reports published by CDA.

- (2) The table below lists Collection Reports based on their data sources:
- Integrated Data Retrieval System (IDRS)
 - Master File (MF)
 - Collection Time Reporting System (CTRS)
 - Automated Offers In Compromise (AOIC)
 - Automated Lien System (ALS)
 - Manual: Non-systemic data source

Note: The *Collection Reports Catalog* contains a brief description of each report.

Report Number	Report Name	Report Source
NO-5000-1	Taxpayer Delinquent Account Monthly Report, Part 1 - TDAs	IDRS
NO-5000-2	Taxpayer Delinquent Account Cumulative Report, Part 1 - TDAs	IDRS
NO-5000-1/241	Taxpayer Delinquent Account Monthly Report, Part 2 - Accounts Receivable Notices	IDRS
NO-5000-2/242	Taxpayer Delinquent Account Cumulative Report, Part 2 - Accounts Receivable Notices	IDRS
NO-5000-241	Type Assessment Monthly Report	IDRS
NO-5000-242	Type Assessment Cumulative Report	IDRS
NO-5000-3	Taxpayer Delinquency Investigation Monthly Report	IDRS
NO-5000-4	Taxpayer Delinquency Investigation Cumulative Report	IDRS
NO-5000-3-NOT	Return Delinquency Monthly Notice Report	IDRS
NO-5000-4-NOT	Return Delinquency Cumulative Notice Report	IDRS
NO-5000-5	Installment Agreement Monthly Report	IDRS
NO-5000-6	Installment Agreement Cumulative Report	IDRS
NO-5000-7	BMF Collection Yield Report	MF
NO-5000-8	IMF Collection Yield Report	MF
NO-5000-8B	IMF FERDI Collection Yield Report	MF
NO-5000-9	Delinquent Accounts Receivable Yield Report (Grand Yield Report)	MF
NO-5000-10	IMF Deferred Account Activity Report	MF
NO-5000-11	BMF Deferred Account Activity Report	MF
NO-5000-15	IRAF Collection Yield Report	MF
NO-5000-23	Collection Workload Indicators Report	CTRS
NO-5000-24	Levy and Seizure Report	Manual
NO-5000-25	Liens Report	ALS
NO-5000-31	IMF Report of Bankruptcies	MF
NO-5000-32	BMF Report of Bankruptcies	MF
NO-5000-33	Seizure Disposition Report	Manual
NO-5000-108	Monthly Report of Offer in Compromise Activity	AOIC
NO-5000-139	Delinquent Return Activity Report	MF
NO-5000-149	Recap of Accounts Currently Not Collectible Report	MF
NO-5000-222	Pending Installment Agreement Report	MF
NO-5000-245A	Federal Payment Levy Program (FPLP) Weekly Report	MF

Report Number	Report Name	Report Source
NO-5000-246	FPLP IMF Dispositions & Indirect Payment Report	MF
NO-5000-247	FPLP BMF Dispositions & Indirect Payment Report	MF
NO-5000-248	Monthly FPLP LIF Inventory Report	MF
NO-5000-249	Weekly FPLP LIF Inventory Report	MF
NO-5000-250A	FPLP Monthly Report	MF
FPLP DEPOSIT	Federal Payment Levy Deposit Report	MF
FPLP FEE	Federal Payment Levy Fee Report	MF
IA DEFAULT	Installment Agreement Default Rate Report	IDRS

5.2.4.1.4
(10-17-2024)
Program Controls

- (1) COINS has a log-in program to limit access to its content.
- (2) To access COINS, a Business Entitlement Access Request System (BEARS) is required.

Note: In BEARS, choose “Manage My Access”, type in “COINS”, and Select “PROD USER COINS WEBSITE ACCESS ONLY (COLLECTION INFORMATION SYSTEM REPORTS)”. Also, provide a business reason for requesting report access.

5.2.4.1.5
(10-17-2024)
Terms/Acronyms

- (1) This IRM refers to terms and acronyms used throughout SB/SE Collection. Refer to the *Acronym Database*

Note: This IRM references examples of current and previous tax years. The table below helps to explain how to identify the year shown in the line definition.

Year	Definition	Example
Current Year	ISSUED TX PRD 202X. The number of modules from line 1.1 where the tax period is in tax year 202X. Note: This line is for the current tax year.	2025
Previous Year	ISSUED TX PRD 202X. The number of modules from line 1.1 where the tax period is in tax year 202X. Note: This line is for the current tax year minus 1.	2024

Year	Definition	Example
Current Year and Quarter	ISSUED TX PRD 202X. The number of modules from line 1.1 where the tax period is 9-30-202X. Note: This line is for the current tax year.	2025 and 9-30-2025
Previous Year and Quarter	ISSUED TX PRD 202X. The number of modules from line 1.1 where the tax period is 6-30-202X. Note: This line is for the current tax year minus 1.	2024 and 6/30/2024

- (2) Although Business function names may have changed, original report abbreviations are still listed on reports due to space availability. The following table lists the function name listed in the report and if applicable it's current Business name.

Business Function Name Listed in Reports	Current Business Function Name
Advisory (ADV)	Civil Enforcement Advise and Support Operations (CEASO)
Collection Field Function (CFf or CFF)	No Change
Insolvency (INS)	Specialty Collection Insolvency (SCI)
Offer in Compromise (OIC)	Specialty Collection Offer in Compromise (SCOIC)
Wage and Investment (W&I)	Taxpayer Services (TS)

5.2.4.1.6 (10-17-2024)

Related Resources

- (1) The repository of Collection Reports can be found on the COINS website, *Collection Reports Catalog*.
- (2) The Reports Catalog located on the COINS website provides information regarding the reports along with a sample of the report
- (3) The COINS website also provides a Business Objects Job Aid and Line Reference

5.2.4.2
(10-01-2014)
Taxpayer Delinquent Account (TDA) Reports (Report Symbol NO-5000-1, Part 1 and NO-5000-2, Part 1)

- (1) The Taxpayer Delinquent Account Monthly Report, Part 1 (Report Symbol Number NO-5000-1) reflects the results of operations during the immediate preceding month. It contains receipt, activity, credits, and inventory data extracted from the Integrated Data Retrieval System (IDRS) on Taxpayer Delinquent Accounts (TDAs). Data is tabulated by both the business operating division (BOD) of the Taxpayer and the BOD where the TDA is assigned. Each TDA report is separated into segments: All - National Office, Organizational BOD, and Area.
- (2) The Taxpayer Delinquent Account Cumulative Report (Report Symbol NO-5000-2) contains the same data elements as the NO-5000-1. The report provides information from the beginning of the fiscal year through the end of the current reporting month.
- (3) Technical Reference (Programming): The report displays ALL TDAs on pages CAR8243. TDAs assigned to the Small Business Self-Employed (SB/SE) organization are shown on pages CSB8243 and TDAs assigned to the Taxpayer Services (TS) organization are shown on pages CWI8243. The NO-5000-1 Part 1 report is generated each month electronically by the Tennessee Computing Center as computer run CAR8243. The NO-5000-2 report is electronically generated monthly, (except October) by the Tennessee Computing Center as part of computer run CAR8243.

5.2.4.2.1
(10-17-2022)
Function of Taxpayer Delinquent (TDA) Reports

- (1) The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The reports provide trending data by BOD for items such as receipts, dispositions, and inventory broken down by modules and taxpayers (entities).
- (3) The reports are the data source for measures (inventory, receipts, and dispositions) reported on high level organizational reports such as the Table 27 report, which is published in the annual Data Book.

5.2.4.2.2
(11-16-2023)
Taxpayer Delinquent Account (TDA) Reports Elements

- (1) The NO-5000-1 Taxpayer Delinquent Account (TDA) Report and NO-5000-2, Part 1, Taxpayer Delinquent Account Cumulative Report includes National and BOD totals for All, SB/SE and TS. The BOD totals are broken down by Areas. The levels or pages show National; Total TDAs; Field Function TDAs; Queue TDAs; ACS TDAs and AT CSCO.
- (2) The following categories (columns) are reported on the TDA Report:

Columns Reported
Grand Total
BMF Total
IMF Total
Form 1040
TFRP Penalty
Over 100K
NMF

Columns Reported
Grand Total
SB/SE
Tax Exempt
W&I
LB
Special Compliance
F941/944

- (3) The following literals describe the elements (lines) that are reported for each category on the TDA Report:

Elements Reported
TDA Module Receipts
Receipt Details
Receipt Dollar Amounts
TDA Module Grade Data

- (4) The functional data (used to determine the function assigned) in all segments is shown in one of the following categories in the TDA Report:

Assigned Function	Functional Data
Field Function	The 5th and 6th digits of the TDA assignment code are 10-69
Queue	The 5th and 6th digits of the TDA assignment code are 70-71
Automated Collection System (ACS)	The 5th and 6th digits of the TDA assignment code are 00-09 or blank when cases do not have a TDA assignment code on IDRS
Compliance Services Collection Operations (CSCO)	The 5th and 6th digits of the TDA assignment code are 80-89

- (5) Descriptions of the TDA elements for the line and column definitions used in the report are shown in the following exhibits:

TDA Elements	Column Definitions
Exhibit 5.2.4-1	Definitions of Abbreviations and Statuses

TDA Elements	Column Definitions
Exhibit 5.2.4-2	Taxpayer Delinquent Account Report, Report Symbols NO-5000-1 and NO-5000-2 Part 1 - TDAs
Exhibit 5.2.4-10	Type Assessment Report, Report Symbols NO-5000-241 and NO-5000-242, Part 1 - TDAs

5.2.4.2.3
(11-01-2018)
Definitions of Taxpayer Delinquent Accounts (TDA) Reports Primary Elements

- (1) TDA Module Receipts: The number of TDA modules received. The sum of lines 1.1, 1.2, 1.3, 1.4 and 1.5.
 - (2) Receipt Dollar Amount: The dollar amount associated with TDA modules from line 1.0.
 - (3) TDA Module Grade Data: The number of receipts and issuances (TDA modules) by grade level of the TDA (9, 11, 12 or 13). There are two grade levels possible: the predicted grade level and the determined grade level. The predicted grade level is determined by a formula that predicts a level between 9 and 13 for each case. When a manager changes a case grade level it becomes a determined grade level. If there is a determined grade level, then that is used instead of the predicted grade level.
 - (4) Activity (Left Inventory): The number of TDA modules that left an inventory.
- Note:** This IRM references Collection Field, ACS, Queue and CSCO. The line numbers shown are not applicable to the National pages of the TDA Reports.
- (5) Credits: Amounts collected, abated and offset.
 - (6) Inventory: The number of modules remaining in inventory at the end of the reporting period

5.2.4.3
(10-01-2013)
Taxpayer Delinquent Account Report, Part 2 – Accounts Receivable Notices Report (Report Symbol NO-5000-1/241 and NO-5000-2/242)

- (1) Taxpayer Delinquent Account Report, Part 2 - Accounts Receivable Notices, also known as Balance Due Notices (BDN), (NO-5000-1/241 Part 2) reflects the results of operations during the immediate preceding month. It contains issuance, disposition, and inventory data extracted from the IDRS system on balance due notices. The report is separated into segments: All - National and BOD by Area Office.
- (2) The Taxpayer Delinquent Account Cumulative Report, Part 2 - Accounts Receivable Notices (NO-5000-2/242) contains the same data elements as the Taxpayer Delinquent Account Report, Part 2 - Accounts Receivable Notices (NO-5000-1/241) Report. The report provides information from the beginning of the fiscal year through the end of the current reporting month.
- (3) Technical Reference (Programming): The computer run is CAR8143. The cumulative CSB8143 and CWI8143 pages for area offices began in FY 2003, the first fiscal year where the area office codes are available on IDRS at the start of the fiscal year. Part 2 reports are generated electronically by the Tennessee Computing Center.

5.2.4.3.1
(10-01-2013)

**Function of Taxpayer
Delinquent Account
(TDA) Report, Part 2 -
Accounts Receivable
Notices Report**

- (1) The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The report provides trending data by BOD for items such as receipts, dispositions, and inventory broken down by modules and taxpayers (entities).

5.2.4.3.2
(10-17-2022)

**Taxpayer Delinquent
Account (TDA) Report,
Part 2 - Accounts
Receivable Notices
Report Elements**

- (1) The NO-5000-1/241, Part 2, Taxpayer Delinquent Account Monthly (TDA) Report and NO-5000-2/242, Part 2, Taxpayer Delinquent Account Cumulative Report (TDA) include (National) and BOD totals for All, TS and SB. The TS and SB BOD totals are broken down by Areas.
- (2) The following pages are listed within the National data:

National Pages
IMF Total
ASFR
1040 Exam
1040 Math Error
Fed EMP/RET
IRAF
Trust Fund Recovery Penalty
WI IMF
SB IMF
IMF ATAT
IMF Special Compliance
BMF Total
6020(b) for ACB
6020(b) by CFF
Automated 6020(b)
BMF Exam
BMF Math Error
Tax Exempt
Large Bus & INTL
BMF Small Business
BMF ATAT
BMF Special Compliance
BMF MFT 01/14

National Pages
BMF MFT 02
BMF MFT 10
Form 706 US Estate Tax Return
BMF Other MFT

(3) The following categories are reported for IMF and BMF Notices:

IMF Notices	BMF Notices
Total IMF First Notices	Total BMF First Notices
Examination IMF First Notices	Trust Fund BMF First Notices
IMF Second Notices	Total BMF Third Notices
IMF Delinquency Notices	Trust Fund BMF Third Notices
IMF Third Notices	Total BMF Fourth Notices
IMF Fourth Notices	Trust Fund BMF Fourth Notices
Total IMF Notices	Total BMF Notices

(4) The following elements are reported for the IMF and BMF Notice categories:

Receipts	Activity	Credits	Inventories
NO. Issued	Total Dispositions	AMT Collected	Taxpayers - ACT INV
AMT Issued	AMT to TDA	AMT Abated	No. in Active INV
Blank	AMT to CNC	AMT Offset	AMT in Active INV
Blank	AMT to Litigation	DR/NR AMT COL	Taxpayers DR/NR
Blank	AMT to Deferred	DR/NR AMT Abated	NO in DR/NR
Blank	AMT to IA	DR/NR AMT Offset	AMT in DR/NR

(5) The account receivable notices are credited to either SB/SE or Taxpayer Services (TS) area offices. The following process is used to find an area office that is within campus jurisdiction:

- Where there is a TSIGN (aka assignment number) within campus jurisdiction, that is used.
- If there is no TSIGN (within campus jurisdiction), the Collection Location Code (CLC) is used.

- If there is no TSIGN and no CLC, the IDRS subroutine CMPUT-CLC will be used to analyze the combination of the current BOD of the taxpayer and the Universal Location Code (ULC) to determine which SB or TS area office aligns with the notice.
- (6) Descriptions of the Accounts Receivable Notices report elements for the line and column definitions used in the report are shown in the following exhibits:
- Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses
 - Exhibit 5.2.4-3, Taxpayer Delinquent Account Reports, Report Symbol NO-5000-1/241 and NO-5000-2/242 Part 2- Accounts Receivable Notices
- (7) Warning: Calculating the Monthly values for new ACS CALLS will only be valid for the Total Columns (G&N), not for any other columns. This is because there are multiple status' for Balance Due Notices. So, the columns will list both those modules that are new to the ACS CALLS but also those that were handled previously and have simply gone to the next Notice Status. To account for this and acquire the number of truly new modules in a given month one must follow this examples' logic: For the Number of New IMF Modules/Calls in a Given Month: Using the BDN, 1/242: ALL:National: IMF Total. Take the Current Month's Line 4.2.19, Column G minus the Prior Month's Line 4.2.19, Column G, plus the Current Month's Line 2.1.10.6, Column G, plus Current Month's Line 2.1.5.3, Column G, plus Current Month's Line 2.1.17, Column G. This will give the Current Month's Number of New IMF Calls/Modules Handled by ACS.

5.2.4.3.3
(10-01-2013)
Definitions of Taxpayer Delinquent Account (TDA) Report, Part 2 - Accounts Receivable Notices Report Primary Elements

- (1) Receipts: The number of delinquent account notice modules issued during the report period.
- (2) Activity: The number of TDA modules that left an inventory. Activity includes transfers out and transfers to other functions.
- (3) Credits: The net amount of payment transactions that posted to delinquent account notice modules during the report period.
- (4) Inventories: The number of taxpayers (entities) with open delinquent account notices at the end of the report period.

5.2.4.4
(10-01-2013)
Taxpayer Delinquency Investigation (TDI) Reports (Report Symbol NO-5000-3 and NO-5000-4)

- (1) The Taxpayer Delinquency Investigation Monthly Report (Report Symbol NO-5000-3) reflects the results of operations during the immediate preceding month. It contains inventory, receipt and activity data extracted from the IDRS system on Taxpayer Delinquency Investigations (TDIs).
- (2) The Taxpayer Delinquency Investigation Cumulative Report (Report Symbol NO-5000-4) contains the same data elements as the Taxpayer Delinquency Investigation Monthly Report NO-5000-3. The report provides information from the beginning of the fiscal year through the end of the current reporting month.
- (3) Technical Reference (Programming): The NO-5000-3 report is electronically generated monthly by the Tennessee Computing Center as part of computer run CAR8443 for parts 1 and 2. The report on parts 1 and 2 shows all TDIs on the pages marked CAR8443, while those TDIs assigned to the SB/SE organization are shown on the pages marked CSB8443 and those TDIs assigned to the Taxpayer Services (TS) organization are shown on the pages marked

CWI8443. The NO-5000-4 report is electronically generated monthly (except October) by the Tennessee Computing Center as part of computer run CAR8443.

5.2.4.4.1
(10-01-2013)
Function of Taxpayer Delinquency Investigation (TDI) Reports

- (1) The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The reports provide trending data by BOD for items such as receipts, dispositions, and inventory broken down by modules and taxpayers.

5.2.4.4.2
(11-16-2023)
Taxpayer Delinquency Investigation (TDI) Reports Elements

- (1) The NO-5000-3, Taxpayer Delinquency Investigation Monthly (TDI) Report and NO-5000-4, Taxpayer Delinquency Investigation Cumulative Report include National and BOD totals for All, SB/SE and Taxpayer Services (TS) business units. The levels or pages show TDI data for National; Total TDIs, Field Function, Queue TDIs, At ACS, and At CSCCO TDIs,
- (2) The reports are produced in two parts:
 - a. Part 1 - TDIs: Consists of data reflecting receipts, activity, and inventory of TDI accounts.
 - b. Part 2 - TDIs (TC 59X Closing Codes): Part 2 gives counts for module closures as per the most common TC 59X and closing codes; thus not all TC 59X or closing codes are captured.
- (3) The following categories are reported in Part 1 Columns A-I and Columns J-R of the TDI Report:

Categories Reported in Part 1 - Columns A-I	Categories Reported in Part 1 - Columns J-R
All TDIs	All MODS
SB TDIs	SB MODS
WI TDIs	WI MODS
LB TDIs	LB MODS
TE/UNK TDIs	TE/UNK MODS
IMF TDIs	IMF MODS
BMF TDIs	BMF MODS
NMF/EPMF TDIs	F941/944 MODS
FED EMP TDIs	FED EMP MODS

- (4) The following elements are reported for each category in Part 1:

Elements Reported in Part 1
TDI Receipts
Receipt Details

Elements Reported in Part 1
Receipts Grade Data (based on the Grade Level of cases, not employees)
Taxpayer Receipts (NO TDA) At time of Receipt
Activity (Left Inventory)
TDI Grade Level Data
TP Standalone TDI Disp
IDS Generated
TDI Inventory
Age in Function
Tax Period (Not Including MFT 52 000000)
Grade Level Data (based on Grade Level of cases, not employees)

- (5) The following categories are reported in Part 2 of the TDI Report:

Categories Reported in Part 2
IMF Modules
IMF WI Modules
Federal Modules
SPEC COMP Modules
Total BMF Modules
BMF Form 941
BMF Form 940
BMF Form 1120
BMF Other
TE/GE Modules
LB Modules

- (6) The following elements are reported for each category in Part 2 of the TDI Report:

Elements Reported in Part 2	Definition of Element
TC 590	Not Liable
TC 591	No Longer Liable
TC 594	Previously Filed
TC 599	Return Secured

Elements Reported in Part 2	Definition of Element
TC 593	Unable to Locate

- (7) The functional data in all segments are shown in one of four categories:
- Field Function: The 5th and 6th digits of the TDI assignment codes are 10-69.
 - Queue: The 5th and 6th digits of the TDI assignment codes are 70-79.
 - Automated Collection System (ACS): The 5th and 6th digits of the TDI assignment codes are 00-09 or blank when cases do not have a TDI Assignment Code on IDRS.
 - Compliance Services Collection Operations (CSCO):- The 5th and 6th digits of the TDI assignment codes are 80-89.
- (8) Descriptions of the Taxpayer Delinquency Investigation (TDI) for the line and column definitions used in the report are shown in the following exhibits:
- Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses
 - Exhibit 5.2.4-4, Taxpayer Delinquency Investigation Reports, Report Symbols NO-5000-3 and NO-5000-4 (Part 1 - TDIs)
 - Exhibit 5.2.4-5, Taxpayer Delinquency Investigation Reports, Report Symbols NO-5000-3 and NO-5000-4 (Part 2 - TDI Closing Codes)

5.2.4.4.3
(10-01-2013)
**Definitions of Taxpayer
Delinquency
Investigation (TDI)
Reports Primary
Elements**

- (1) The following table provides the TDI Report Primary Elements and their definitions.

Element	Definition
TDI Receipts	The number of TDIs/TDI entities or modules received into the function, Line 1.0.
Blank	Note: Line 1.0 at the National, Total TDIs level is listed as Reserved and is blank.
Issuances	The number of TDIs/TDI entities or modules that went into open TDI status during the report period, Line 1.1. It is the total of Lines 1.2, 1.3, 1.4 and 1.5. Excludes duplicate TDI requests and re-sequenced (merged) TDIs.
Reissued	The number of TDIs/TDI entities or modules from line 1.1 which were issued because a TC 592 reversed an earlier disposition.
Activity (Left Inventory)	The number of TDIs/TDI entities or modules removed from an inventory.
TP Stand-alone TDI Disp	The number of entities associated with line 2.7 with no remaining TDAs in inventory at the time of the TDI disposition.

Element	Definition
IDS Generated	The number of TDIs/TDI entities or modules removed from inventory (line 2.7) where the closing code indicated the closing transaction came from the Inventory Delivery System (IDS).
TDI Inventory	The number of open TDIs/TDI entities or modules in the function at the end of the report period.

5.2.4.5
(10-01-2015)

Return Delinquency Notice Reports (Report Symbol NO-5000-3-NOT and NO-5000-4-NOT)

- (1) The Return Delinquency Monthly Notice Report (RDN) (Report Symbol NO-5000-3-NOT) reflects the results of operations during the preceding month. It contains inventory, receipt and activity data extracted from the IDRS system on return delinquency notices by class of tax and type of notice (e.g., first, second, etc). The report is divided according to the area and national office organizational segments.
- (2) The Return Delinquency Cumulative Notice (RDN) Report (Report Symbol NO-5000-4-NOT) contains the same data elements as the Return Delinquency Monthly Notice Report (NO-5000-3-NOT). The report provides information from the beginning of the fiscal year through the end of the current reporting month.
- (3) Technical Reference (Programming): The NO-5000-3-NOT report is electronically generated monthly by the Tennessee Computing Center as part of computer run CAR8943 for parts 1 and 2. The report on part 1 and part 2 will show all notices on the pages marked CAR8943. Notices assigned to the SB/SE organization are shown on the pages marked CSB8943 and notices assigned to the Taxpayer Services (TS) organization are shown on the pages marked CWI8943. The NO-5000-4- NOT report is generated monthly (except October) as part of computer run CAR8943 for parts 1 and 2.

5.2.4.5.1
(10-01-2013)

Function of Return Delinquency Notice Reports

- (1) The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The reports provide trending data by BOD for items such as receipts, dispositions, and inventory broken down by entities and modules.

5.2.4.5.2
(11-01-2018)

Return Delinquency Notice Reports Elements

- (1) The NO-5000-3-NOT, Return Delinquency Monthly Notice Report and NO-5000-4-NOT, Return Delinquency Cumulative Notice Report includes National and BOD totals for All, SB/SE and TS business units. The BOD totals are broken down by areas.

Caution: These numbers represent the number of modules in each status. They are not the number of Notices (e.g. pieces of paper) sent.

- (2) The reports are produced in two parts:
 - a. Part 1 - TDI Notices: Consists of IMF and BMF data reflecting issuances, dispositions and inventory of TDI notices. It also provides data on the number of suppressed TDIs and the number of modules that progressed from notice status to TDI status.

- b. Part 2 - TDI Notices (TC 59X Closing Codes): Part 2 gives counts for module closures as per the most common TC59X and closing codes; thus not all TC 59X or closing codes are captured.

- (3) The following categories are reported in Part 1, Total BMF and IMF:

Total BMF	Total IMF
First Notice	First Notice
Second Notice	Second Notice
Third Notice	Third Notice
Fourth Notice	Fourth Notice

Note: Additional categories reported in Part 1 include TS IMF, SB IMF, IMF FED, TS FED, BMF LB, BMF TE, BMF SB and ASSGN 8600 and include columns for the First Notice through Fourth Notice (as listed above for the Total BMF and Total IMF).

- (4) The following elements are reported for each category in Part 1, Issuances, Dispositions and Inventory:

Issuances	Dispositions	Inventory
Total Issuances	Total Dispositions	Taxpayers
PDC Issuance	Total DR/NR	Total Inventory
Blank	Other Disp	Blank
Blank	To TDI	Blank

- (5) The following categories are reported in Part 2, Total BMF and IMF:

Total BMF	Total IMF
First Notice	First Notice
Second Notice	Second Notice
Third Notice	Third Notice
Fourth Notice	Fourth Notice

Note: Additional categories reported in Part 2 include TS IMF, SB IMF, IMF FED, TS FED, BMF LB, BMF TE, BMF SB and ASSGN 8600.

- (6) The following elements are reported for each category in Part 2, Transaction Codes and their definitions:

Transaction Code	Transaction Code Definition
TC 590	Not Liable

Transaction Code	Transaction Code Definition
TC 591	No Longer Liable
TC 594	Previously Filed
TC 599	Return Secured
TC 593	Unable to Locate

- (7) The account receivable notices are credited to either SB/SE or Taxpayer Services (TS). The following process is used to find an area office that is within campus jurisdiction:
- Where there is a TSIGN (aka assignment number) within campus jurisdiction that is used
 - If no TSIGN (within campus jurisdiction), the Collection Location Code (CLC) is used
 - If there is no TSIGN and no CLC, the IDRS subroutine CMPUT-CLC will be used to analyze the combination of the current BOD of the taxpayer and the Universal Location Code (ULC) to determine which SB/SE or TS area office aligns with the notice
- (8) Descriptions of the Return Delinquency Notices Report for the line and column definitions used in the report are shown in the following exhibits:
- Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses
 - Exhibit 5.2.4-6, Return Delinquency Monthly Notice Reports, Report Symbols NO-5000-3-NOT and NO-5000-4 NOT (Part 1-TDI Notices)
 - Exhibit 5.2.4-7, Return Delinquency Monthly Notice Reports, Report Symbols NO-5000-3 and NO-5000-4 (Part 2-TDI Notices (TC59X closing Code))

5.2.4.5.3
(10-01-2013)
**Definitions of Taxpayer
Delinquency Notice
Reports Primary
Elements**

- (1) Issuances: The number of TDI notice modules that entered a status for which the appropriate notice(s) would normally be issued during the report period.
- (2) Total Dispositions: The number of TDI notice modules that were closed during the report period.
- (3) Inventory: The number of taxpayers with at least one module in open TDI notice status.

5.2.4.6
(10-01-2013)
**Installment Agreement
Reports (Report Symbol
NO-5000-5 and
NO-5000-6)**

- (1) The Installment Agreement Monthly Report (Report Symbol NO-5000-5) reflects data on the number of cases going into installment agreement status, their unpaid balance of assessments (UBA) at the time the installment agreement was taken, the inventory of Installment Agreements, and the disposition of these cases. Information is also tabulated on the amounts collected, the amounts abated and the amounts credited from other modules to cases in Installment Agreement status. The data is extracted from the Integrated Data Retrieval System (IDRS).
- (2) The Installment Agreement Cumulative Report (Report Symbol NO-5000-6) contains the same data elements as the Installment Agreement Monthly Report NO-5000-5. The report provides information from the beginning of the fiscal year through the end of the current reporting month.

- (3) Technical Reference (Programming): The NO 5000-5 and NO 5000-6 reports are electronically generated monthly (the NO 5000-6 is not generated in October) by the Tennessee Computing Center as computer run CAR8643. The Installment Agreement Reports are aggregated to the national level on the pages marked CAR8643. Installment Agreements credited to the SB/SE organization are shown by area office on CSB8643 pages. Installment Agreements associated with the Taxpayer Services (TS) organization are shown by area office on the CWI8643 pages.

5.2.4.6.1
(10-01-2013)
Function of Installment Agreement Reports

- (1) The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The reports provide management with data for use in managing the Installment Agreement program.

5.2.4.6.2
(11-16-2023)
Installment Agreement Reports Elements

- (1) The NO-5000-5, Installment Agreement Monthly Report and NO-5000-6, Installment Agreement Cumulative Report include National and BOD totals for All, TS and SB/SE Business Units. The BOD totals are broken down by areas and by functions. The functions are determined by a two digit Installment Agreement Originator Code (ORIG-CD) that is input to IDRS using Command Code IAORG. The levels or pages show Installment Agreement data for National, TS and SB; Taken by Total IAs, Taken by Field, Taken by Central Case Proc., Taken on Walk-ins, Taken by TS Field Assistance, Taken by Special Compliance, Taken for Queue, Taken by Examination Division, Taken by Cust SRV Toll Free, Taken by Other, Taken by ACS, Taken by ACS VRU, Taken by TRIS VRU, Taken by CSCO, Fee Data, and Defaults.
- (2) The following categories are reported:
 - Total Number
 - Total Amount
 - IMF Number
 - IMF Amount
 - BMF/Other Number
 - BMF/Other Amount
 - DDIA Number
- (3) The following elements are reported for each category in the IA Report:

Issuances (INTO IA)	Activity (Left IA 6X)	Credits	Inventories	Re-Instate-ments
Entities to IA	Total Removed (Entities)	Amt Collected	Inventory (TP)/ORIG AMT	Blank
Modules to IA	Total Removed (Modules)	Amt Abated	Inventory (MOD)/CUR AMT	Blank
Later Added On	Blank	Amt Offset	Blank	Blank
From TDA	Blank	Blank	Blank	Blank

Issuances (INTO IA)	Activity (Left IA 6X)	Credits	Inventories	Re-Instate-ments
From Notice	Blank	Blank	Blank	Blank
From Deferred	Blank	Blank	Blank	Blank
From Other	Blank	Blank	Blank	Blank
Cycles From 1st	Blank	Blank	Blank	Blank

- (4) The Installment Agreements are credited to either SB/SE or Taxpayer Services (TS). The following process is used to find an area office that is within campus jurisdiction:
- Where there is a TSIGN (aka assignment number) within campus jurisdiction that is used
 - If no TSIGN (within campus jurisdiction), the Collection Location Code (CLC) is used
 - If there is no TSIGN and no CLC, the IDRS subroutine CMPUT-CLC will be used to analyze the combination of the current BOD of the taxpayer and the Universal Location Code (ULC) to determine which SB/SE or TS area office aligns with the notice
- (5) Descriptions of the Installment Agreement (IA) for the line and column definitions used in the report are shown in the following exhibits:
- Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses
 - Exhibit 5.2.4-8, Installment Agreement Reports, Report Symbol NO-5000-5 and NO-5000-6 (Part 1-IAs)

5.2.4.6.3
(10-17-2022)
**Definitions of
Installment Agreement
Reports Primary
Elements**

- (1) Issuances (INTO IA): The number of taxpayers/associated dollar amounts who had one or more modules change from a non-6X status to a 6X status (Installment Agreement) and who had no other modules already in status 6X. Dollar amount is the sum of the assessed balance for all modules input via command codes IAORG or IAPND.
- Note:** Status 6X includes cases with Agreements to Full Pay (also known as *Short-Term Payment Plans*). This is not inclusive to all Short-Term Payment Plans.
- (2) Activity (Left IA 6X): The number of taxpayers that had all the remaining module(s) move from Installment Agreement status to Immediate Resolution (status 12), TDA or to one of the Delayed Resolution/No Results statuses during the report period.
- (3) Credits: The amount of payment transactions that posted to modules in Installment Agreement status (6X) during the report period. This is the net amount collected. For specific transactions codes, see Exhibit 5.2.4-8, Installment Agreement Report (Report Symbol NO-5000-5 and NO-5000-6 Part 1--IAs).
- (4) Inventories: The number of taxpayers having at least one module in Installment Agreement status (6X) at the end of the report period.

- (5) Re-Instatements: The number of modules from line 4.2 which moved to status 60 from status 61 or 64 during the report period.

5.2.4.6.4
(11-16-2023)
**Installment Agreement
Originator Codes
(ORIG-CD)**

- (1) This section provides the full range of Installment Agreement Originator Codes (ORIG-CD) available to the function processing the Installment Agreement. For specific codes currently used see IRM 5.14, Installment Agreements, Exhibit 5.14.1-4 Installment Agreement Originator Codes.

Functions Processing the IA	Originator Codes
TAKEN BY TOTAL IAs	Shown on National only and is the sum of all the other pages/codes. It is not separate or in addition to the functional breakout totals.
Blank	Note: In FY 2022 IA Originator Codes 82, 83 and new code 99 were added as Streamlined IAs. Prior to FY 2022 they were not included in Streamlined counts in the CAR IA Report.
Blank	Note: In FY 2023 IA Originator Codes 55 and 56 were added as Streamlined IA's. Prior to FY 2023 they were not included in Streamlined counts in the CAR IA Report.
TAKEN BY FIELD	Installment Agreements taken by Field Collection Revenue Officers. ORIG-CD must fall in the range of 01-09 or 20-29.
TAKEN BY CENTRAL CASE PROCESSING	Installment Agreements taken by the Centralized Case Processing Unit (CCP). ORIG-CD must fall in the range 10-19.
TAKEN ON WALK-INS	Installment Agreements taken on the taxpayers walking into the IRS office. This service was formerly provided by Customer Service. ORIG-CD must fall in the range 50-57.
TAKEN BY W&I FIELD ASSISTANCE	Installment agreements taken on taxpayers by the Taxpayer Services (TS) Field Assistance employees as part of their non-filing season Collection work. This discontinued as of October 01, 2007. There will still be Installment Agreements in inventory and/or with activity which were taken by this function previously. ORIG-CD must fall in the range 58-59.
TAKEN BY SPECIAL COMPLIANCE (SCP)	Starting in FY 2019, Installment Agreements taken by ACS SCP employees where IA status 60 was input with an Origination Code of 98. In FY 2022 Originator Code 99 was added to recognize Streamlined IA's taken by ACS SCP employees.
Blank	Note: The figures in this section are not a subset of any other section, other than the TAKEN BY TOTAL IAs.

Functions Processing the IA	Originator Codes
Blank	Note: This was “TAKEN BY VENDORS” through the end of FY 2018. These were IAs that were beyond the scope and authority of Private Collection Agencies (PCAs) and were referred to the Referral Unit for IA Status 60 input with an IA Originator Code of 98.
TAKEN FOR QUEUE	Installment Agreements taken on taxpayers residing in the Collection Queue. Agreements shown on the Queue pages will also appear on the pages of the function that took the agreement.
Blank	Note: Because these Installment Agreements are also included on the pages of the functions that took the agreements, these Queue pages are for informational purposes only and are NOT in addition to those counted on the functional pages.
TAKEN BY EXAMINATION DIVISION	Installment Agreements taken by the Examination Division. ORIG-CD must fall in the range 60-69.
TAKEN BY CUST SRV TOLL FREE	Installment Agreements taken by the Customer Service Toll Free telephone system. This includes the automated Telephone Routing Interactive System (TRIS) via Voice Response Unit (VRU) agreements (see item m) that are later broken out on its own pages for information purposes. ORIG-CD must fall in the range of 70 (Regular IA), 71 (Streamlined IA) or 74 (TRIS VRU).
TAKEN BY OTHER	Installment agreements not taken by any of the functions broken out on other pages. (i.e., Collection, Examination, Vendors and Customer Service). ORIG-CD must fall in the range 80-99, except 82, 83, and 98. An example of “taken by other” is Appeals (they use the current ORIG-CD used for “other” - 80 or 81).
TAKEN BY ACS	Installment Agreements taken by the Automated Collection System. This includes ACS VRU that are later broken out on its own pages for information purposes (see l below)- ORIG-CD must fall in the range 75-76, 77-78 for ACS VRU or 83 (E-IA-ACS). In FY 2022 IA Originator Code 83 was added as a Streamlined IA. In FY 2023 IA Originator Code 56 was added as a Streamlined IA. Prior to those fiscal years the originator codes were not included in the Streamlined counts in the CAR IA Report.
TAKEN BY ACS VRU	Installment Agreements taken by the automated Voice Response Unit (VRU) of Automated Collection System. Agreements shown here are also included in item k. ORIG-CD must be in the range of 77-78.
TAKEN BY TRIS VRU	Installment Agreements taken by the Telephone Routing Interactive System. Agreements shown here are also included in item i. ORIG-CD must be 74.

Functions Processing the IA	Originator Codes
TAKEN BY CSCO	Installment Agreements taken by Compliance Services Collection Operations (formerly known as the Service Center Collection Branch and referred to previously on these pages as SCCB), which is part of the larger Customer Service organization. ORIG-CD must fall in the range 30-31 and 72-73 or 82 (E-IA AM, also known as Online Payment Agreement (OPA), non-ACS). In FY 2022 IA Originator Code 82 was added as a Streamlined IA. In FY 2023 IA Originator Code 55 was added as a Streamlined IA. Prior to those fiscal years the originator codes were not included in the Streamlined counts in the CAR IA Report.
FEE DATA	Provides the break out of fees associated with the Installment Agreement Program for the report period.
DEFAULTS	Provides the break out of defaults associated with the Installment Agreement Program during the report period.

5.2.4.7
(10-17-2022)
Type Assessment Reports (Report Symbol NO-5000-241, Part 1-TDA and NO-5000-242, Part 1-TDA)

- (1) The Type Assessment (TA) Monthly Report (Report Symbol NO-5000-241 Part 1-TDA) reflects the results of operations during the immediate preceding month. It contains inventory, receipt and activity data extracted from the IDRS system on Taxpayer Delinquent Accounts (TDAs) by type of tax assessments.

Note: This is the same IMF and BMF data which is on the TDA report, except the columns are based on the different types of assessments.

- (2) The Type Assessment Cumulative (TA) Report (Report Symbol NO-5000-242 Part 1-TDA) contains the same data elements as the Type Assessment Monthly Report (Report Symbol NO-5000-241). The report provides information from the beginning of the fiscal year through the end of the current reporting month.
- (3) Technical Reference (Programming): The report shows all TDAs on the pages marked S/R/F CAR/85/43. TDAs assigned to the SB/SE organization are shown on the pages marked S/R/F CAR/85/43 and TDAs assigned to the Taxpayer Services (TS) organization are shown on the pages marked S/R/F CWI/85/43. The Type Assessment Report NO-5000-241 and NO-5000-242 are electronically generated monthly (except for the NO-5000-242, which is not generated in October) by the Tennessee Computing Center showing computer run number CAR8543.

5.2.4.7.1
(10-01-2013)
Function of Type Assessment (TA) Reports (Report Symbol 5000-241, Part 1-TDA and NO-5000-242, Part 1-TDA)

- (1) The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The reports provide management with data for use in managing the Installment Agreement program.

5.2.4.7.2
(11-16-2023)
**Taxpayer Type
Assessment (TA)
Reports (Report Symbol
NO-5000-241, Part 1-TDA
and NO-5000-242, Part
1-TDA) Elements**

- (1) The NO-5000-241, Taxpayer Type Assessment (TA) Monthly Report and NO-5000-242, Taxpayer Type Assessment (TA) Cumulative Report includes All (National) and BOD totals for TS and SB/SE. The BOD totals are broken down by areas and functions. The levels or pages show Total TDA's (National only); Field Function TDAs; Queue TDAs; ACS TDAs and AT CSCO.
- (2) The following categories are reported:
 - TDA Module Receipts: The number of TDA modules received into a function
 - Activity (Left Inventory): The number of TDA modules removed from inventory (dispositions)
 - Credits - Amount Collected: Total net amount of payment transactions (money collected), which posted to modules in active TDA status for this function during the report period. For specific transaction codes, see Exhibit 5.2.4-2, Taxpayer Delinquent Account Reports, Report Symbol NO-5000-1 and NO-5000-2 (Part 1-TDAs), Credits Line 3.0
 - No. TDA Module Inventory: The number of TDA modules assigned to a function. For specific TDA assignment numbers, see Exhibit 5.2.4-2, Taxpayer Delinquent Account Reports, Report Symbol NO-5000-1 and NO-5000-2 (Part 1-TDAs)
 - TDA Taxpayer Receipts (No. TDA TP Receipts): The number of entities associated with line 1.0 which had no existing TDA in inventory at the time of receipt
- (3) The following elements are reported for each category:

Elements Reported
Receipts Details
Receipt Dollar Amounts
TDA Module Grade Data

- (4) The following columns are reported:

Columns Reported
IMF Total
SFR
1040 Exam
1040 Math Error
FED EMP/RET
MFT31
IMF ATAT
BMF Total
BMF 6020(b)
BMF ATAT

Columns Reported
BMF Exam
Estate 706 TDA's
F941/944
Form 940

- (5) The functional data in all segments are shown in one of four categories:
- Field Function TDAs: The 5th and 6th digits of the TDA assignment code are 10-69.
 - Queue TDAs: The 5th and 6th digits of the TDA assignment code are 70-71.
 - ACS TDAs: The 5th and 6th digits of the TDA assignment code are 00-09 or blank when cases do not have a TDA assignment code on IDRS.
 - AT CSCO (Compliance Services Collection Operations): The 5th and 6th digits of the TDA assignment code are 80-89.
- (6) Descriptions of the Type Assessment report for the line and column definitions used in the report are shown in the following exhibits:
- Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses
 - Exhibit 5.2.4-2, Taxpayer Delinquent Account Report, Report Symbols NO-5000-1 and NO-5000-2 (Part 1-TDAs)
 - Exhibit 5.2.4-10, Type Assessment Report, Report Symbol NO-5000-241 and NO-5000-242 (Part 1-TDAs) for the column definitions

5.2.4.7.3
(10-01-2013)
**Definitions of Type
Assessment (TA) Report
(Report Symbol
NO-5000-241, Part 1-TDA
and NO-5000-242, Part
1-TDA) Primary
Elements**

- (1) Definitions for elements such as Receipts Details, Receipts Dollar Amounts, TDA Module Grade Data and Activity (Left Inventory) are the same as shown in the Taxpayer Delinquent Account (TDA) Report (see IRM 5.2.4.2.3, Definitions of Taxpayer Delinquent Account (TDA) Report Primary Elements).

5.2.4.8
(10-17-2022)
**Recap of Accounts
Currently Not Collectible
Report (Report Symbol
NO-5000-149)**

- (1) The Recap of Accounts Currently Not Collectible Report (CNC-149) reflects the results of operations during the quarter. The report contains the number of closures related to TC 530 for this fiscal year and related dollar amounts posted to the Master File, inventory and activity data.
- (2) The Recap of Accounts Currently Not Collectible Report, (Report Symbol NO-5000-149) consists of two reports (Regular and BOD). The regular report includes all the cases CNC'd regardless of the BOD of the taxpayer. The BOD report lists cases by BOD of taxpayer. Both reports contain the same data elements. Each report is broken out into Main and Minor Parts.
- MAIN: Contains the most commonly used Responsible Unit Codes. (ACS, CFF, Campus, Total IMF, Total BMF and Total 941/940)
 - MINOR: Contains less frequently used Responsible Unit Codes. (By Exam, Appeals, IDS, TP Adv, Other, and Total in PDC)

5.2.4.8.1
(11-01-2018)

**Function of Recap of
Accounts Currently Not
Collectible Report
(Report Symbol
NO-5000-149)**

- (1) The report is used for monitoring and evaluating programs as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The report provides trending data by BOD for items such as number of inventory and activity, broken down by modules and taxpayers.

5.2.4.8.2
(10-01-2014)

**Recap of Accounts
Currently Not Collectible
Report (Report Symbol
NO-5000-149) Elements**

- (1) The NO-5000-149, Recap of Accounts Currently Not Collectible Report (Regular Report), includes National and Collection Area Offices (TS and SB/SE) for all taxpayers that are put in Currently Not Collectible (CNC) status.
- (2) The report is broken down by BOD of the taxpayer (LB&I, SB/SE, TE/GE and TS), Collection Function Area Office and Area Office totals for SB/SE and TS.
- (3) The following categories and elements are reported:

Categories Reported on the NO-5000-149
TC 530 Posted This Fiscal Year
Inventory
Activity on TC 530 Modules This Fiscal Year
Activity on TC 537 Modules This Fiscal Year

- (4) The elements reported are for the TC 530 posted:

Elements Reported for TC 530 Posted this Fiscal Year and Inventory Categories
Total Number of Taxpayers
Number of TC 530 Modules
Dollar Amount

- (5) The following elements are for the activity on TC 530 modules:

Elements Reported for the Activity on TC 530 Modules this Fiscal Year
Number of Modules from TC 530
Dollar Amount Reactivated
Credits Posted to TC 530

- (6) The elements reported for the activity on TC 537 modules:

Elements Reported for the Activity on TC 537 Modules this Fiscal Year
Number to TC 537
Number from TC 537 to TC 530
Number of TC 537 to STAT12/STAT60
Dollar Amount

(7) Collection Area office counts are provided in this report. The area office is determined from the current Collection Location Code (CLC). If there is no CLC, the combination of the BOD of the taxpayer and the Universal Location Code is used to align the module to the appropriate area office.

(8) A full description of the Recap of Accounts Currently Not Collectible report for the line and column definitions used in the report is shown in Exhibit 5.2.4-12, Recap of Accounts Currently Not Collectible Report (Report Symbol NO-5000-149).

5.2.4.8.3
(10-01-2014)
Definitions of Recap of Accounts Currently Not Collectible Report (Report Symbol NO-5000-149) Elements

- (1) TC 530 Posted This Fiscal Year: Number of entities with at least one TC 530 posted since the first cycle of the fiscal year. TC 530 cc 09 are not included in this total.
- (2) Inventory: Number of entities or modules which have at least one unreversed TC 530 at the end of the reporting period.
- (3) Activity on TC 530 Modules This Fiscal Year: Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and where either a status 12 or reversal (TC 531, 532 or 537) subsequently posted during the report period. Line 7.0 equals the sum of lines 7.01 and 7.02. Lines 8.0 - 8.03.3 reflect the amount of the assessed module balance for lines 7.02 - 7.02.33 and Line 9.0 - 9.03 is the net dollars abated, collected and offset on unreversed TC 530 modules for the report period.
- (4) Activity on TC 537 Modules This Fiscal Year: Number of modules that had a TC 537 in effect this fiscal year and the number of modules that went from TC 537 to TC 530 (line 11.0 equals the sum of lines 11.1 and 11.2), the number of TC 537 modules that went to Status 12 and those which went to Status 60. Also, this section includes dollar amounts for modules when they moved to TC 537, for modules that moved back to TC 530 (line 15.0 equals the sum of lines 15.1 and 15.2) and the dollar amounts for modules that moved from TC 537 to Status 60.

5.2.4.9
(10-01-2015)
Delinquent Return Activity Report (Report Symbol NO-5000-139)

- (1) The Delinquent Return Activity Report (Report Symbol NO-5000-139) reflects monthly and cumulative data from the Master file for the number of returns secured, the dollars assessed and the dollars collected with delinquent returns secured.
- (2) The Delinquent Return Activity Report, (Report Symbol NO-5000-139) provides data for the National total by the Business Operating Division (BOD) of the taxpayer. BOD sections are broken out by area offices.

- (3) The report includes an index that shows which page the data is located on, the Area Offices for the SB/SE and TS BODs and a summary page.

5.2.4.9.1
(11-01-2018)

Function of Delinquent Returns Activity Report (Report Symbol NO-5000-139)

- (1) The report is used for monitoring and evaluating programs as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The report provides trending data by BOD for items surrounding delinquent returns activity.

5.2.4.9.2
(11-01-2018)

Delinquent Returns Activity Report Elements (Report Symbol NO-5000-139)

- (1) The NO-5000-139, Delinquent Returns Activity Report Elements include National and Collection Area Offices (both Taxpayer Services (TS) and SB/SE) for all taxpayers. Area office counts are provided.
- (2) The report shows number of returns secured, dollars assessed and dollars collected on delinquent returns. A National Grand Total is shown in this report. Counts are also provided for total number of taxpayers (by the BOD of the taxpayer), for each area office and totals for all areas. Page 4 shows a summary of the number of returns, associated net amount assessed and associated amount collected with the delinquent returns. Also, there are National and BOD breakout totals by function credited with securing the returns.
- (3) The following table shows the categories and elements reported in the NO-5000-139 (except on Page 4):

Categories Reported on the NO-5000-139	Elements Reported on the NO-5000-139
Secured Returns	No. Taxpayers
6020B/SFR Program	No. of Returns
WI SFR at SB	No. of Full Pays
RCP Returns	No. Zero Tax Due
Total Returns	Amt. Assessed
System/NOTC Retns	Net Assessed
Total COLL Returns	No. Refund Retns
Field Asst CTRS	Amt Refund Retns
Blank	Avg. Amt. Return
Blank	Amt. Collected
Blank	Percent Col.

- (4) The area office is determined from the current Collection Location Code (CLC). If there is no CLC, the combination of the BOD of the taxpayer and the Universal Location Code is used to align the module to the appropriate area office.
- (5) Descriptions of the Delinquent Returns Activity report for the line and column definitions used in the report are shown in the following exhibits:

- Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses
- Exhibit 5.2.4-11, Delinquent Return Activity Report (Report Symbol NO-5000-139)

5.2.4.9.3
(10-01-2014)

Definitions of Delinquent Return Activity Report (Report Symbol 5000-139) Primary Elements

(1) The following are primary element definitions of the No. 5000-139

Primary Elements	Primary Element Definitions
No. Taxpayers:	Number of delinquent taxpayers in the report period.
No. of Returns:	Number of delinquent returns where a TC 150 posted in the report period and a TC 599 with the appropriate closing code are present or where a TC 150 is present but no TC 599 and the module was at some time in 02 or 03 status (CSCO page only).
No. of Full Pays:	Number of delinquent returns where the amount collected is greater than or equal to the net amount assessed with a TC 150 amount greater than 0.
No. Zero Tax Due:	Number of delinquent returns with a TC 150 amount of zero.
Amt. Assessed:	Net amount of all tax, penalties and interest assessed at the time the TC 150 or TC 290 (SFR) posted.
Net Assessed:	Net amount of all tax, penalties and interest assessed minus prepaid credits.
No. Refund Retns:	Number of delinquent returns where an unreversed TC 840 or TC 846 is present.
Amt Refund Retns:	Dollar amount of unreversed TC 840 or TC 846 included in the No. Refund Retns.
Avg. Amt. Return:	Net amount assessed divided by the number of returns secured.
Amt. Collected:	Total of all TC 61X amounts and any TC 67X amounts with posting cycles equal to or greater than the TC 599 posting cycle but before the TC 150 posting cycle.
Percentage Col.:	Amount collected divided by the net amount assessed.

5.2.4.10
(10-17-2022)
Collection Workload Indicators (Report Symbol NO-5000-23)

(1) The NO-5000-23, Collection Workload Indicators Report (C-23), consists of hours by employee category and operational inventory data for each territory, area and function; and revenue officer inventory counts. It is split into five sections. The Collection Time Reporting System (CTRS) receives information from:

- ENTITY via Enterprise File Transfer Utility (EFTU) during EOM process that is used to create the C-23 report. Data from ENTITY consist of Field Collection Area group time and activity extracted from the Integrated Collection System (ICS) during the monthly reporting period
- Data from Civil Enforcement Advice and Support Operations (CEASO), Property Appraisal and Liquidation Specialist (PALS) and Specialty Collection Insolvency (SCI) formerly Insolvency (INS). Area group time and activity is extracted from the Integrated Collection System (ICS) during the monthly reporting period via Enterprise File Transfer Utility (EFTU) that is used to create the C-23 report

(2) The elements of the C-23:

Elements of C-23
All line and time code titles are spelled out with associated acronyms. However, the C-23 report will show abbreviated titles to conform with report spacing restrictions.
For operational activity data in the groups, the C-23 receives feeder information from external sources such as the Automated Insolvency System (AIS) and ICS.
Refer to IRM 5.2.1, Collection Time Reporting, for detailed definitions of time codes.
Those requiring C-23 data for analytical reports can gain read only access to the server-based CTRS (Collection Time Reporting System) via the BEARS process administered by the Collection Systems group under the Collection Systems & Projects office.

(3) The sections of the C-23 Report, with title and definitions:

Section	Title	Definition
Section I	Staff Hour Utilization	Monthly and cumulative staff hours expended by all employee categories: Clerical; Para-Professional; Professional; and Management; Collection direct, non-direct, and overhead work activities are reported in Section I, Staff Hour Utilization. See item (11) below for a listing of employee positions in each category.

Section	Title	Definition
Section II	Informa- tional Hours	Monthly and cumulative informational hours for each employee category is shown in Section II, Informational Hours. Hours reported here are for informational purposes only and are not included in the total available hours calculation. Included in this section are: Field Time, Flexiplace, Computer Downtime, Identity Theft, Independent Reviewer, Enterprise Case Management (ECM) Migration, Passport Denial or Revocation, OIC NEH-ETA Check Sheet and Detailed In and Out informational hours.
Section III	Operational Data	Monthly and cumulative inventory data is shown in Section III, Operational Data. Various programs such as Other Investigations (OI), Federal Tax Deposits (FTD) Alerts, Taxpayer Advocate Services cases, Summonses, Lien activity, Suits, CEASO Opinions, Specialty Collection Insolvency data, Discharges/Foreclosures, Property Appraisal and Liquidation Specialists (PALS) activity, Seizure activity, Trust Fund Recovery Penalty (TFRP) cases, Freedom of Information Activity (FOIA), Collection Strategy Abusive Tax Avoidance Transactions (ATAT) inventory, Mutual Collection Assistance Requests (MCAR), Solution Saturday, and Independent Reviewer operational data are included. Operational data is reported by all functions, and includes opening inventory, receipts, transfers in, disposals, transfers out, and ending inventory counts.
Section IV	Other Actions	Monthly and cumulative enforcement activity is reported by CEASO and Specialty Collection Insolvency functions in Section IV, Other Actions. These actions include Proofs of Claims.
Section V	Revenue Officer Inventory Counts	The number of Field Collection Area bag-carrying revenue officers by grade level is reported in Section V, Revenue Officer Inventory Counts. Also reported is the total number of cases in their inventory. A bag-carrying revenue officer is one who has five or more assigned cases on ICS. Cumulative data is not kept in this section.

- (4) Categories and their position types for the C-23 Report:

Category	Position Types
Clerical	Group Secretaries and Unit/Section Clerks
Para-Professional	Tax examiners, Offer Tax Examiners, Revenue Officer Aides, and Revenue Representatives
Professional	Revenue Officers; Advisors, Bankruptcy Specialists; Offer Specialists, Reviewers, and Compliance Specialist
Management	Group Managers (GM)

- (5) Listed are the C-23 Report Functions and their definitions:

Function	Function Definition
Servicewide	Provides combined totals for Collection
Field Collection	Provides totals for revenue officers in Field Collection groups
INS	Provides totals for Specialty Collection Insolvency groups
CEASO	Provides totals for CEASO and PALS groups

5.2.4.11
(10-01-2014)
**Levy and Seizure Report
(Report Symbol
NO-5000-24)**

- (1) The NO-5000-24, Levy and Seizure Report (C-24), was created in FY 2012. It provides current and historical information regarding the number of levies issued by Field Collection and Automated Collection System (ACS) {SB/SE and Taxpayer Services (TS) organizations} and seizures conducted by field revenue officers.

5.2.4.11.1
(10-17-2024)
**Function of Levy and
Seizure Report**

- (1) The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The number of Notices of Levies served and Number of Seizures Conducted are also reported on the Table 27 report, which is published in the annual IRS Data Book.

5.2.4.11.2
(10-17-2022)
**Levy and Seizure Report
Elements**

- (1) Total Levies: The sum of Field, SB/SE ACS and TS ACS (monthly and cumulative). The data sources are the ACS Customer Service Activity Reports (CSAR) - Monthly Support Site Report (ACS Levies) and Integrated Collection System (ICS) (Field Levies).
- (2) Seizure Receipts (monthly and cumulative). The data source is the CEASO Seizure Log which is provided by Field Collection.
- (3) A description of the Levy and Seizure report elements for the line number titles

and definitions used in the report are shown in Exhibit 5.2.4-21, Levy and Seizure Report.

5.2.4.12
(10-01-2015)
Liens Report (Report Symbol NO-5000-25)

- (1) The NO-5000-25, Liens Report (C-25), was created in FY 2012. It provides monthly, cumulative and historical data derived from the Automated Lien System (ALS). Results are shown for the number of Notices of Federal Tax Lien (NFTL's) prepared, released, withdrawn, number of ACS systemic and manual NFTL's, number of revocations issued and the number of entities. National and Area results are designated pages of the report.

5.2.4.12.1
(10-17-2022)
Function of Liens Report

- (1) The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The report provides trending data for the total number of NFTL's prepared, released, withdrawn, number of ACS systemic and manual NFTL's, number of revocations issued and the number of entities on both a monthly and cumulative basis.
- (3) Following the Area reports is the Historical Summary of Lien Data Thresholds for the current Fiscal Year. The dollar thresholds are based on the sum of the unpaid balance of assessment of each NFTL prepared. They do not include accrued penalty and interest that is owed, nor do they include other balances owed on different periods filed under a different NFTL (the taxpayer may have other NFTL's with additional balances). The Total FC NFTL's are broken down into the following dollar thresholds or buckets:
 - Under \$2,500
 - \$2,500.01 - \$5,000
 - \$5,000.01 - \$10,000
 - \$10,000.01 - \$25,000
 - \$25,000.01 - \$50,000
 - Over \$50,000
- (4) A description of the Lien report elements for the line number titles used in the report is shown in Exhibit 5.2.4-22, Liens Report.

5.2.4.12.2
(10-01-2016)
Definitions of Lien Report Elements

- (1) Lien Elements and their definitions of the Lien Report:

Elements	Definitions
Liens Prepared	The number of Notices of Federal Tax Liens (NFTLs) prepared to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors. Caution: Not all NFTL's which are prepared will be filed.
Total Entities	Total number of taxpayer entities on whom an NFTL was prepared. More than one NFTL can be filed in multiple jurisdictions per taxpayer.

Elements	Definitions
Lien Withdrawals	The number of withdrawals of Notices of Federal Tax Lien prepared on ALS (including full withdrawals, partial withdrawals and withdrawals after federal tax lien released). A filed Notice of Federal Tax Lien can be withdrawn under certain circumstances.
Lien Partial Withdrawals	The number of partial withdrawals (for example, a joint NFTL is filed and one spouse's liability meets the criteria to have the NFTL withdrawn).
Lien Withdrawals after Release	The number of accounts that have been satisfied and meet the criteria to have the NFTL withdrawn after the release has been filed. Note: Self-released NFTL's qualify, but would not be filed.
Lien Releases	The number of Certificate of Release of Federal Tax Liens prepared on ALS. A lien is released when a bond is accepted; the liability becomes unenforceable; or the liability is fully satisfied.
Lien Partial Releases	The number of partial releases (for example, a joint NFTL is filed and one spouse's liability is satisfied or the taxpayer has satisfied one or more periods on the NFTL or one or more of the modules on the NFTL become unenforceable and has requested a partial release. Certificate of release is issued for only one party named on the NFTL and/or specific periods).
Lien Revocations	The number of lien release revocations including partial revocations. A certificate of revocation is prepared when an NFTL has been released or self-released in error which also extinguishes the underlying statutory lien.
Lien Partial Revocations	The number of partial revocations (a release is issued in error on joint liabilities where one party remains liable for the tax; only some periods listed on the NFTL are still valid; a NFTL is not refiled timely on a specific period on a multiple period NFTL).

5.2.4.13
(10-17-2022)
**Monthly Report of Offer
in Compromise Activity
(Report Symbol
NO-5000-108)**

- (1) The NO-5000-108, Monthly Report of Offer in Compromise Activity Report (C-108), provides Offer in Compromise (OIC) results. Beginning in Fiscal Year 2002, the report presents monthly and cumulative data derived from the Automated Offer in Compromise System (AOIC). Inventory activity reflects the Beginning Inventory, New Receipts, Transfers In and Not Processable cases. Dispositions reflect the counts of Accepted, Rejected, Returned, Withdrawn and Terminated cases. Counts are shown for the number of OICs pending in

Appeals (after a rejection), Appeals submitted in conjunction with a Collection Due Process (CDP) hearing and Exam. Timeliness measures for Age of Dispositions and Age of Ending Inventory are also reported.

5.2.4.13.1
(10-17-2022)
**Function of Offer in
Compromise Activity
Report**

- (1) The report is used for monitoring and evaluating programs as well as for planning and scheduling purposes (e.g. resource allocation).
- (2) The report provides trending data for the receipts, dispositions, and timeliness of Offer in Compromise inventory broken out by National, Centralized Specialty Collection Offer in Compromise (SCOIC) formerly known as Offer in Compromise (COIC) and Field, CDP (Collection Due Process) - Appeals, and DATL (Doubt as To Liability).
- (3) The measures; Number of offers received, Number of offers accepted and Amount of offers accepted are also reported on the Table 27 report, which is published in the annual Data Book.
- (4) Descriptions of the OIC report elements for the line titles used in the report is shown in Exhibit 5.2.4-23, Offer In Compromise Report.

5.2.4.13.2
(11-01-2018)
**Offer in Compromise
Activity Report Elements**

- (1) The NO-5000-108, Monthly Report of Offer in Compromise Activity includes columns for Current Year, Current Month and Y-T-D. There are 10 categories, consisting of National; COIC Sub-total, Brookhaven Centralized, Memphis Centralized, Field Sub-total, OIC Field Territory 2, OIC Field Territory 1, COIC & Field Sub-total, CDP Appeals and Doubt as to Liability (DATL). The National Total is the sum of the following subcategories:
 - a. COIC Sub-Total: Brookhaven Centralized and Memphis Centralized.
 - b. Field Sub-Total: Field OIC Territory 2 and Field OIC Territory 1.
 - c. Doubt as to Liability (DATL) results were added to the report in FY 2012.
 - d. CDP Appeals.
- (2) The front page of the report includes the following note: The sum of the monthly figures will not equal the Fiscal YTD Total because of adjustments/corrections that are made during the year. The adjustments/corrections are included in the YTD figures and not the monthly numbers.
- (3) The following elements are reported for each category:
 - Receipts
 - Dispositions
 - Transfers
 - Inventory
 - Age of Disposal
 - Age of Ending Inventory

5.2.4.14
(11-01-2018)
Yield Reports

- (1) These reports are derived from Masterfile (MF), NOT IDRS. Being from MF means these Yield reports will include modules that the IDRS based reports do not, (i.e. - St 53, 71, and 72) or include them in a different status due to processing times between the two systems.
- (2) The module must be in a delinquent status at the time of the payment or credit transfer transaction and that date or cycle must be within the reporting period to be included.

- (3) The Yield Reports calculate the cumulative (CUM) data every reporting month from the beginning of the Fiscal Year (cycle 40), through the end of the last cycle of the current reporting month, until it reaches the end of cycle 39. At which point, the value resets to zero and begins accumulating data for the next fiscal year, beginning with cycle 40. Therefore, every reporting month it recalculates the Fiscal Year to present. It does **not** retain the previous month's data anywhere and simply adds the new month of data to it.
- (4) If designations of a payment or credit are removed during a cycle, the new CUM figures won't include these items, even though they were included in the previous month's cum data, as the figures reported in the Yield are cumulative in nature.

5.2.4.14.1
(11-01-2018)

Function of Yield Reports

- (1) The reports are used for monitoring and evaluating programs as well as for planning and scheduling purposes (e.g., resource allocation).
- (2) Except for the FERDI NO-5000-8B report, the Yield reports provide data by BOD for payments and credits that posted to accounts while in Collection Status.

5.2.4.14.2
(10-17-2022)

Listing of Yield Reports

- (1) Grand Yield Report (Report Symbol NO-5000-9)
- (2) BMF Yield Report-Total (Report Symbol NO-5000-7): the cumulative total of the following Yield Reports:
 - a. BMF Yield Report: LM Yield (MM/LC QUALIFYING TRANSACTIONS)
 - b. BMF Yield Report: SB Yield (SB/SE/SI QUALIFYING TRANSACTIONS)
 - c. BMF Yield Report: TE Yield (TAXEX QUALIFYING TRANSACTIONS)
- (3) IMF Yield Report: Total (Report Symbol NO-5000-8)-the cumulative total of (a) and (b) below. FERDI accounts are included in the appropriate BOD report (either (a) or (b)), however FERDI totals are provided separately to assist with FERDI program management:
 - a. IMF Yield Report: SB Yield (Report Symbol NO-5000-8F)
 - b. IMF Yield Report: TS Yield (Report Symbol NO-5000-8E)
 - c. FERDI Yield Report (Report Symbol NO-5000-8B)
- (4) IRAF Yield Report (Report Symbol NO-5000-15).

Note: Beginning in FY 2023 the IRAF Yield Report has been migrated into the IMF Yield Reports (All, TS and SB) and listed under "Posted to Accounts in Collection Status - MFT 29 (IRAF).

5.2.4.14.3
(10-17-2024)

Yield Report Primary Elements

- (1) Data on the Yield Report is stratified into the following locations (Note: Not all Yield reports use the same transaction codes. Even within the same report different pages may use different transaction codes. Some use all, some use only a few, some are IMF specific and some are BMF specific. Even within the same IMF or BMF report the different pages may only use some of the transaction codes.):

Note: Designated Payment Codes (DPC) assignments are provided by Collection Data Assurance and Specialty Reports and Plans (CDA). Requests can be made through email to the *SBSE_COINS mailbox.

LOCATIONS
Payments: Unreversed Payment TC's 670, 680, 690, 694, 760, 820, 824, 826, 846, 850, 856, 890, and 896 (Note: TC's 890 and 896 are included on the IMF Yield)
Credit Transfers: Unreversed TC's 700, 706, 710, 716, 730, 736, 756, 766, 790, 796, 820, 824, 826, 846, 850, 856, 890, and 896 (Note: Listed TC's 820 through 896 do not carry DPC codes. So, they are not included in any DPC pages, but are included on the MFT and Total pages.)
First Notice (BEF RDD): Before Return Due Date (Status 19) (Note: Although Status 19 is no longer valid for IMF, it is still used by BMF.)
First Notice: Status 21
Second Notice (IMF Only): Status 20
Delinquency Notice (IMF Only): Status 54
Third Notice: Status 56
Fourth Notice: Status 58
Total TDA: Status 22, 24 & 26
Status 22
Status 24
Status 26
Deferrals: Status 23
Systemic Installment Agreements: Status 6X
NMF Yield-Non-Masterfile Yield (Grand Yield Report, NO-5000-9, only)
Total
Grand Total Yield (Grand Yield only)
Private Debt Collection Yield (Grand Yield Report, NO-5000-9, only)
Dollars Collected on Delinquent Returns (Grand Yield Report, NO-5000-9, only)

- (2) After being stratified into one of the above locations, the data will be further segmented into categories. A listing of these categories can be found in the following exhibit for IMF (NO-5000-8 series, not counting FERDI 5000-8B) and BMF (NO-5000-7 series) Yield Reports Categories:

- Exhibit 5.2.4-24, Yield Report Categories

5.2.4.15
(11-16-2023)
**Installment Agreement
Default Report**

- (1) The Installment Agreement (IA) Default report is a 12-month rolling cumulative report that accounts for all the defaulted IAs during that period. Data is sourced from the Installment Agreement Report (Report Symbols NO-5000-5 and NO-5000-6).

- (2) The methodology is to sum all the defaulted IA's for the prior 12-month period and divides it into the sum of all IAs during that 12-month period.
- (3) See Exhibit 5.2.4-25 Installment Agreement Default Report for additional column and line descriptions.

5.2.4.15.1
(11-16-2023)
**Function of the IA
Default Report**

- (1) The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g., resource allocation)
- (2) The reports provide management with data for use in managing the Installment Agreement program.

5.2.4.15.2
(11-16-2023)
**IA Default Report
Elements**

- (1) The following Elements are reported:
- National
 - W&I
 - SBSE
- (2) Line Numbers from the 5000-5 / 6 used to compute the IA Default formulas

Line Numbers	Line Titles
2.1	Total Removed
2.1.1	Full Podrida IA Amt
2.1.1.1	Streamlined
2.1.1.3	Payroll deduct
2.1.1.22	E-IA Full Paid-ACS
2.1.1.23	E-IA Full Paid-AM
2.1.1.26	PPIA Full Paid
2.1.2.1	Streamlined
2.1.2.3	Payroll Deduct IA
2.1.2.19	E-IA Defaulted-ACS
2.1.2.20	E-IA Defaulted -AM
2.1.2.21	PPIA Defaulted

Exhibit 5.2.4-1 (11-16-2023)**Definitions of Abbreviations and Statuses**

(1) The table below lists miscellaneous abbreviations and their definitions.

MISCELLANEOUS ABBREVIATIONS AND DEFINITIONS

ABBREVIATION	DEFINITIONS
ACA 4980H/ESRP	A provision of the Affordable Care Act which deals with Employer Shared Responsibility (ESRP) assessments. These cases will appear with an MFT 43.
ACA 5000A/SRP	A provision of the Affordable Care Act which deals with Individual Shared Responsibility (SRP) assessments. Appears with both an MFT 35 (original assessment) and MFT 65 (mirrored assessment).
ACB or ACS	The Automated Collection Branch (ACB) and the Automated Collection System. ACS designates those TDAs/TDIs where the 5th and 6th digits of the TDA/TDI assignment code are 00-09.
Active CFF	Also known as Active Field Collection –TDAs/TDIs with the 5th and 6th digits of the TDA/TDI assignment code of 10-69.
Area Configuration (13 Area)	The 13 area configuration began in January 2006. Some of the reports were formatted with the 13 area configuration beginning with the October 2005 reports. The 13 area offices (eight for SB/SE and five for TS) use the same numbering scheme as the TDA/TDI assignment number, ASGNI/ASGNB (formerly known as the TSIGN). For each area TDA/TDI information is shown with one of four breakouts. The breakouts are ACS, Field Collection, Queue and CSCO.
Area Configuration (23 Area)	The 23 area configuration began in January 2002 and lasted through December 2005 (when it was replaced with the current 13 area configuration). Some of the reports were formatted with the 13 area configuration beginning with the October 2005 reports. The 23 areas use the same numbering scheme as the TDA/TDI assignment number, commonly called the TSIGN. For each area, TDA/TDI information is shown with one of four breakouts. The breakouts are ACS, Field Collection, Queue and SC BR 8.

Exhibit 5.2.4-1 (Cont. 1) (11-16-2023)
Definitions of Abbreviations and Statuses

ABBREVIATION	DEFINITIONS
Area Offices	On the Reports, while the Area Office Numbers remain, starting with the FY's 18 & 19 reports, Area Office names were removed to prevent confusion. This is because, starting with FY 2018, the geographic footprints for Field Area Offices do not match those for the Queue, ACS, or CSCO even if they have the same name and/or number.
Associated Dollar Amounts of IAs	The UBA (Unpaid Balance of Assessments) at the time the IA was issued (went to status 6X). Exception is the credits page for dollars collected. These are actual rounded off dollars of the transaction amounts.
CAR Data Runs	This references CAR data runs intended for programmer use. For example, the introduction to the TDA report refers to pages CAR8243, CSB8243 and CWI8243. These are names of data runs, not pages of an individual report.
Collection Location Code	The two-digit area office code (see Area Configuration 13 Area and 23 Area, above) indicates which SB/SE or TS area office the taxpayer is assigned. The Collection Location Code will be the first two digits of the 8 digit TDA/TDI assignment number, ASGNI/ASGNB (formerly known as the TSIGN). If there is no TDA/TDI assignment number the Collection Location Code will be logically computed by IDRS subroutine CMPUT-CLC.
CSCO, SCCB & SC BR 8	Compliance Services Collection Operations (CSCO), Service Center Collection Branch (SCCB) and Service Center Branch 8 (SC BR 8) can be used interchangeably. TDAs/TDIs assigned to this function have the 5th and 6th digits of the TDA/TDI assignment code within the range of 80-89.
CSED	Collection Statute Expiration Date. For modules on the Master File, a TC 608 is generated to IDRS when the CSED expires. For Non-Master File modules, an IDRS retention program notifies the Collection Activity Reports of the CSED expiration.
CYCLES FROM 1ST	The number of cycles (weeks) between the time the module went to first notice status (19 to 21) and the time it moved to installment agreement status (6X).

Exhibit 5.2.4-1 (Cont. 2) (11-16-2023)
Definitions of Abbreviations and Statuses

ABBREVIATION	DEFINITIONS
DR/NR TDA Credits	Delayed Resolution/No Results credits are certain credits that are posted to modules in one of the following statuses: 41, 42, 43, 44, 46, 71, 72, 73, 89, 91 and status 53s caused by TC 470 (provided the prior status was 22, 24 or 26). DR/NR TDA credits exclude statuses which normally drop off IDRS (status 23 and status 53 due to TC 530).
DR/NR Dispositions	Delayed Resolution/No Results.(DR/NR) TDAs/ Accounts Receivable Notices consists of those TDAs/notices which moved from TDA status (22, 24 or 26) or notice status (19, 20, 21, 54, 56 or 58) to any of the following statuses: 23, 41, 42, 43, 44, 46, 53, 60, 61, 63, 64, 71, 72, 73, 89, 91 and 12, but Status 12 only if: fully satisfied by credits and are Trust Fund Recovery Penalty (TFRP) assessments which have a TC 241 with penalty reference code 699 or if BMF, have a TC 538 pending or posted in the same cycle that the Status 12 was generated. TDI dispositions are created by TC 590 (not liable this period only), 591 (no longer liable), 593 (unable to locate), 594 (return previously filed), 595 (referred to Examination), 596 (referred to Criminal Investigation), 597 (surveyed) or 598 (shelved) input.
DR/NR Inventory	<p>Delayed Resolution/No Results. Includes:</p> <ul style="list-style-type: none"> • TDAs/Accounts Receivable Notices where the prior status was TDA status 22, 24 or 26 Or Notice status 19, 20, 21, 54, 56 or 58 • And • The current status is 14, 41, 42, 43, 44, 46 or 53 (only if due to TC 470, CC 90, 93-95), 71, 72, 73, 89 and 91 <p>Excludes:</p> <ul style="list-style-type: none"> • Those DR/NR statuses that routinely drop off IDRS (i.e., status 23 and 53 only if TC 530 has CC 01-08, 10-39) • Modules in Installment Agreement statuses (6X). These are monitored separately on the IA Monthly Report (NO-5000-5/6) • Trust Fund Recovery Penalty modules that moved to status 12 due to a TC 241 with Penalty Reference Code 699 pending or posting in the same cycle as the status 12

Exhibit 5.2.4-1 (Cont. 3) (11-16-2023)
Definitions of Abbreviations and Statuses

ABBREVIATION	DEFINITIONS
Electronic Installment Agreement (E-IA)	Tax modules that are in Status 60, 61, 63 or 64 and were initiated using the Online Payment Application (also referred to as OPA) via the IRS external website. These types of agreements are identified by the Installment Agreement Originator Codes (either 82 or 83) located on IDRS.
Employer Shared Responsibility Payment (ESRP)	See "ACA 4980H/ESRP" above.
FERDI	Federal Employee/Retiree Delinquency Initiative, also known as, Federal Employee/Retiree Delinquencies Initiative.
Immediate Resolution (TDA and Balance Due Notice Report)	Those TDAs (status 22, 24 or 26) or Accounts Receivable Notices (status 19, 20, 21, 54, 56, or 58) which moved to status 12, with the exception that it is not a Trust Fund Recovery Penalty module that had a TC 241 with Penalty Reference Code 699 that pended or posted in the same cycle as the status 12. This excludes BMF TDAs that moved to status 12 due to a TC 538. Also, excludes any TDA where the status 12 was due to the posting of Transaction Code 608, indicating the Collection Statute Expiration Date (CSED) expired.
Installment Agreement (IA)	Tax modules that are in status 60, 61, 63 or 64. These may include non-traditional IAs that are put in Status 60 such as Agreements to Full Pay (also known as short-term payment plans) or Continuous Wage Levy. All references to these statuses hereinafter will be status 6X.
Issuances (Into IA)	The number of taxpayers/associated dollar amounts who had one or more modules change from a non-6X status to a 6X status (Installment Agreement) and who had no other modules already in status 6X. Dollar amount is the sum of the assessed balance for all modules input via command codes IAORG or IAPND.
No. Transfers In W/In FNCT (within function)	The number of TDA taxpayers or modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and TS organizations.
Num Red	The number of installment agreements where the origination user fee was one of the reduced (RED) user fees during the report period.

Exhibit 5.2.4-1 (Cont. 4) (11-16-2023)
Definitions of Abbreviations and Statuses

ABBREVIATION	DEFINITIONS
Online Payment Agreement (OPA)	See Electronic Installment Agreement (above).
Queue	The Queue is a holding file for cases pending assignment. The 5th digit of the TDA/TDI assignment code is 7.
Shared Responsibility Payment (SRP)	See "ACA 5000A/SRP" above.
Taken by Custr Toll Free	Installment Agreements taken by the Customer Service Toll Free telephone system. This includes the automated Telephone Routing Interactive System (TRIS) via Voice Response Unit (VRU) agreements that are later broken out on its own pages for information purposes.
Transaction Code (TC)	Is a three-digit code used to identify actions being taken to a taxpayer's account. See Document 6209 Section 8 Master File Codes, Transaction Codes for a comprehensive list and definitions.
Transfer	The first two digits of the TDA/TDI assignment code have changed, indicating responsibility for the taxpayer has been moved to/from another area office. This may be due to a change in the taxpayer's address. In certain instances, a change in the BOD code of the taxpayer may be the cause of the transfer.
VRU	Voice Response Unit (VRU) is used to interact with callers to the IRS' phone numbers. Callers can be routed to live assistors but also can do things like setting up an Installment Agreement without speaking to a live assistor.

(2) The table below is a list of TDA Report Status Codes and definitions.

TDA REPORT STATUS AND DEFINITIONS

STATUS	DEFINITION
Status 12	<p>Modules fully satisfied by credits. Excludes:</p> <ul style="list-style-type: none"> • Those DR/NR statuses that routinely drop off IDRS (i.e., status 23 and 53 only if TC 530 has CC 01-08, 10-39). • Modules in Installment Agreement statuses (6X). These are monitored separately on the IA Monthly Report (NO-5000-5/6). • Trust Fund Recovery Penalty modules that moved to status 12 due to a TC 241 with Penalty Reference Code 699 pending or posting in the same cycle as the status 12.

Exhibit 5.2.4-1 (Cont. 5) (11-16-2023)
Definitions of Abbreviations and Statuses

STATUS	DEFINITION
Status 23	Below Tolerance. Tax accounts whose total debit balance (tax plus assessed and accrued penalty and interest) is below the deferral level.
Status 41	Stay of Collection (Negotiable Collateral Agreement). Generated when TC 524 with Closing Code 41 pends (appears on IDRS but is not yet posted to the Master File) to a tax module.
Status 42	Stay of Collection (Non-Negotiable Collateral Agreement). Generated when TC 524 with Closing Code 40 or 42 pends to module.
Status 43	Stay of Collection (Combat). Generated when TC 500 with Closing Code 50 pends to a tax module.
Status 44	Stay of Collection (Military). Generated when TC 500 with Closing Code 51 pends to a tax module.
Status 46	Expired Stay of Collection (Military/Combat). Generated when TC 550 pends to a tax module in status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.
Status 53	Currently Not Collectible Account/Payment Tracer/Adjustment. Generated when TC 530 with Closing code 01–08, 10–39 or TC 470 with Closing Code 90, 93, 94 or 95 pends or posts to a tax module.
Status 60	Active Installment Agreement. Generated when Command Code IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
Status 61	Suspended Installment Agreement. Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.
Status 63	Deferred Installment Agreement. Generated on secondary TP account when the primary account is in Status 60. This status suppresses all notices except those called for in Installment Agreements.

Exhibit 5.2.4-1 (Cont. 6) (11-16-2023)
Definitions of Abbreviations and Statuses

STATUS	DEFINITION
Status 64	Defaulted Installment Agreement. Generated when Command Code IADFL is input to an account in status 60, 61 or 63, or whenever an Installment Agreement is defaulted systemically. This status initiates a Notice of Default and a TDA 8 cycles later.
Status 71	Offer in Compromise. Pending/Suspend TDA. Generated when an unreversed TC 480 is present on the tax module and Command Code STAUP is input with IDRS Status Code 71.
Status 72	Litigation/Suspend TDA. Generated when TC 520 with Closing Code 70–89 (except 71, 72, 75 and 84) pends to the tax module.
Status 73	Collection/Offset Freeze/Suspend TDA. Generated only when TC 470 with Closing Code 99 pends to the tax module.
Status 89	Collection Suspended. Generated in response to Command Code STAUP, or when TCs 470 (closing code 90 or 93), 500, 520 or 524 pend to an NMF tax module.
Status 91	Criminal Investigation. Generated when an IDRS TC 914/916 hold is set for a tax module in IDRS status 22, 24, 26, or if a TC 918 is present in the entity and Command Code STAUP is input with IDRS status 91.

(3) The table below is a list of TDI Report Status Codes and definitions.

TDI REPORT STATUS AND DEFINITIONS

STATUS	DEFINITION
Status 02	Open delinquency investigation in notice status
Status 03	Open TDI (Taxpayer Delinquency Investigation)
TC 59X	All Transactions Codes 590 through 599 except 592. (TC 592 reverses the other TC 59X. It doesn't close the TDI or Notice. It's not captured on reports).

Exhibit 5.2.4-2 (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

(1) The table below provides the column, column title and definitions for the top of the TDA report.

TDA REPORT COLUMNS, TITLES AND DEFINITIONS

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	GRAND TOTAL: The total of columns B, C, and G.
(B)	BMF TOTAL: The number of BMF TDAs. (Includes Employee Plans Master File-EPMF).
(C)	IMF TOTAL: The total number of IMF TDAs. Includes columns D and E. Note: In January, 2005 the IRAF accounts were merged into IMF and were no longer separated. However, for FY 2006, they were separated out on the CAR reports using MFT 29. Beginning in FY 2007, the CAR reports no longer separate IRAF accounts; they are included in the IMF total (where they reside).
(D)	FORM 1040: The number of TDAs with MFT 30.
(E)	TFRP Penalty (Trust Fund Recovery Penalty): The number of TDAs with civil penalties assessed under MFT 55 with reference code 618.
(F)	OVER 100K: TDA modules which had an unpaid balance of assessment (UBA) over \$100,000 at the time they were received into the function via transfer or direct issuance. The indicator remains on the module unless transferred to another function, at which time it is then re-analyzed as it goes to the new collection function. These modules do not necessarily still have an UBA >\$100K; it was defined this way to track what happens to these modules after the UBA drops below \$100K.
(G)	NMF: The number of Non-Master File TDAs.
(H)	GRAND TOTAL: The total of columns I, J, K and L.
(I)	SB/SE: The number of TDAs where the BOD of the taxpayer is Small Business/ Self-Employed (TDAs can be either IMF or BMF).
(J)	TAX EXEMPT: The number of TDAs where the BOD of the taxpayer is Tax Exempt/ Government Entity (all TE TDAs are BMF).
(K)	W&I: The number of TDAs where the BOD of the taxpayer is Wage and Investment (all TS TDA's are IMF).
(L)	LB: The number of TDAs where the BOD of the taxpayer is Large Business and International (all LB TDAs are BMF).
(M)	SPEC COMP: The number of modules or entities with the Special Compliance indicator SCP-IND>0. Note: Prior to FY 2019 this column was for ETAP/ETE (Employment Tax Examination assessment or an Employment Tax Adjustment Program assessment). Note: Entity data began with FY 2020.
(N)	FORM 941/944: The number of BMF TDAs with BMF MFT 01 (Form 941) or BMF MFT 14 (Form 944).

Exhibit 5.2.4-2 (Cont. 1) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

(2) The TDA report is comprised of multiple sections as shown in the following tables along with the line number, title and definition.

Field Function TDA MODULE RECEIPTS (literal only)

LINE NUMBER	DEFINITION
1.0	NO. TDA RECEIPTS: The number of TDA modules received into Field Collection. The sum of lines 1.1, 1.2, 1.3, 1.4 and 1.5.
1.1	NO. ISSUED: The number of tax modules going into TDA status during the report period.
1.2	NO. TRSFR IN W/IN FNCT: The number of TDA modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or the responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
1.3	NO. FROM ACS: The number of TDA modules that had a change in assignment from ACS to Field Collection within the same area being reported.
1.4	NO. FROM QUEUE: The number of TDA modules that had a change in assignment from the Queue to Field Collection within the same area being reported.
1.5	NO. FROM CSCO: The number of TDA modules that had a change in assignment from CSCO to Field Collection within the same area being reported.
1.6	RESERVED (literal only)
1.7	ACA 5000A/4980H RCPTS: The number of module receipts for these ACA provisions. Note: Provision 5000A is IMF MFT 35 and, beginning January 2016, MFT 65; Provision 4980H is BMF MFT 43.
1.8	PROV 9010 RCPTS: The number of module receipts for this ACA provision. They are MFT 79 with TC 298 with a Tax Period yyyy09.

RECEIPTS DETAILS (literal only)

LINE NUMBER	DEFINITION
1.9	NO. ISSUED X CODED: The number of TDA module issuances from line 1.1 on BMF Trust Fund accounts where the Primary TDA Code is X.
1.10	ISSUED FR NOTICE: The number of TDA module issuances from line 1.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF only), 56 or 58.
1.10.1	ISSUED 9008: Number from line 1.10 that are Provision 9008 Branded Prescription Drugs modules issued to TDA status. These are MFT 03 with TC 298 and tax period NNNN08 (other MFT 03's end with the months 03, 06, 09, and 12).

Exhibit 5.2.4-2 (Cont. 2) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
1.11	ISSUED FR IA: The number of TDA module issuances from line 1.1 where the status as of the prior weekend was 6X (Installment Agreement).
1.12	ISSUED FR OTHER: The number of TDA module issuances from line 1.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.
1.13	NO. ISS \$25,000-99,999: The number of TDA module issuances from line 1.1 where the amount was between \$25,000.00-\$99,999.99 at the time of the issuance.
1.14	NO. ISS \$100,000 & OVER: The number of TDA module issuances from line 1.1 that were \$100,000 and over at the time of the issuance.
1.15	EXAM/MFT 20 ISSUANCES: The number of TDA module issuances from line 1.1 where the modules contain a TC 300, 304 or 308 greater than \$0.00 and, if Non-Master file, also includes TDA modules where the MFT is equal to 20.
1.16	NO. BR 1-5 RECEIPTS: The number of TDA modules from line 1.0 where the receipt was to an assignment in branches 1-5.
1.16.1	NO. BR 1-5 ISSUED: The number of TDA modules from line 1.1 where the TDA issuance was to an assignment in branches 1-5.
1.16.2	NO. BR 1-5 FROM ACS: The number of TDA modules from line 1.3 where the receipt was to an assignment in branches 1-5.
1.16.3	NO. BR 1-5 FROM Q: The number of TDA modules from line 1.4 where the receipt was to an assignment in branches 1-5.
1.17	NO. BR 6 RECEIPTS: The number of TDA modules from line 1.0 where the receipt was to an assignment in branch 6.
1.17.1	NO. RECEIPTS 6100: The number of TDA modules from line 1.0 where the receipt was to assignment 6100.
1.17.1.1	NO. 6100 FROM Q: The number of TDA modules from line 1.4 where the receipt was to assignment 6100.
1.17.1.2	NO. 6100 ISSUANCES: The number of TDA modules from line 1.1 where the issuance was to assignment 6100.
1.17.2	NO. ISSUED 64XX/65XX: The number of TDA modules from line 1.1 where the issuance was to an assignment in the range 6400-6599.
1.18	RESERVED (literal only)

RECEIPT DOLLAR AMOUNTS (literal only)

LINE NUMBER	DEFINITION
1.19	AMOUNT RECEIPTS: The dollar amount associated with TDA modules from line 1.0.
1.20	AMOUNT ISSUED: The dollar amount associated with TDA modules from line 1.1.

Exhibit 5.2.4-2 (Cont. 3) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
1.21	AMOUNT TRANSFERS-IN: The dollar amount associated with TDA modules from line 1.2.
1.22	AMOUNT FROM ACS: The dollar amount associated with TDA modules from line 1.3.
1.23	AMOUNT FROM QUEUE: The dollar amount associated with TDA modules from line 1.4.
1.24	AMOUNT FROM CSCO: The dollar amount associated with TDA modules from line 1.5.
1.25-1.26	RESERVED (literal only)
1.27	AMOUNT ISS X CODED: The dollar amount of TDA modules from line 1.9.
1.28	AMT ISS FR NOTICE: The dollar amount associated with the TDA issuances shown on line 1.10.
1.29	AMT ISS FR IA: The dollar amount associated with the TDA issuances shown on line 1.11.
1.30	AMT ISS \$25,000-99,999: The dollar amount associated with TDA modules from line 1.13.
1.31	AMT ISS \$100,000 & OVER: The dollar amount associated with TDA modules from line 1.14.
1.32	AMT ISS BR 1-5: The dollar amount associated with TDA modules from line 1.16.1.
1.33	RESERVED (literal only)

TDA MODULE GRADE DATA (literal only)

LINE NUMBER	DEFINITION
1.34	NO. GR 13 TDA RECEIPTS: The number of TDA modules from line 1.0 where the grade level of the TDA is 13.
1.34.1	NO. GR 13 TDA ISSUED: The number of TDA modules from line 1.1 where the grade level of the TDA is 13.
1.35	NO. GR 12 TDA RECEIPTS: The number of TDA modules from line 1.0 where the grade level of the TDA is 12.
1.35.1	NO. GR 12 TDA ISSUED: The number of TDA modules from line 1.1 where the grade level of the TDA is 12.
1.36	NO. GR 11 TDA RECEIPTS: The number of TDA modules from line 1.0 where the grade level of the TDA is 11.
1.36.1	NO. GR 11 TDA ISSUED: The number of TDA modules from line 1.1 where the grade level of the TDA is 11.

Exhibit 5.2.4-2 (Cont. 4) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
1.37	NO. GR 09 TDA RECEIPTS: The number of TDA modules from line 1.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
1.37.1	NO. GR 09 TDA ISSUED: The number of TDA modules from line 1.1 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
2.0	NO. TDA MODULE ACTIVITY: The sum of lines 2.1, 2.2, 2.3, 2.4 and 2.7.
2.1	NO. TRSFR-OUT-W/IN FNCT: The number of TDA modules that had a change in area office code to another area from the area being reported. This indicates that the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) BODs.
2.2	NO. OUT TO ACS: The number of TDA modules where the assignment changed from the field function being reported to ACS and the area office code remained unchanged.
2.3	NO. OUT TO QUEUE: The number of TDA modules where the assignment changed from Field Collection being reported to the same area's Queue.
2.4	NO. OUT TO CSCO: The number of TDA modules where the assignment changed from the field area being reported to CSCO (Branch 8) and the area office code remained unchanged.
2.5-2.6	RESERVED (literal only)
2.7	TDA MODULE DISP: The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution disposition status. Sum of lines 2.7.1, 2.7.2, 2.7.3 and 2.7.4.
2.7.1	NO. GRADE 13 DISP: The number of TDA modules from line 2.7 where the grade level of the TDA is 13.

Exhibit 5.2.4-2 (Cont. 5) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
2.7.2	NO. GRADE 12 DISP: The number of TDA modules from line 2.7 where the grade level of the TDA is 12.
2.7.3	NO. GRADE 11 DISP: The number of TDA modules from line 2.7 where the grade level of the TDA is 11.
2.7.4	<p>NO. GRADE 09 DISP: The number of TDA modules from line 2.7 where the grade level of the TDA is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
2.7.5	RESERVED (literal only)
2.7.6	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDA modules from line 2.7 were received in the field and the week in which the TDA modules were disposed.
2.7.6.1	AVERAGE CYCLES DISP: Line 2.7.6 divided by line 2.7.
2.7.7	<p>NO. TO IMM. RES (Immediate Resolution): The number of TDA dispositions from line 2.7 that were full paid (status 12) during the report period. Sum of lines 2.7.7.1, 2.7.7.2, 2.7.7.3 and 2.7.7.4.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.
2.7.7.1	NO. GRADE 13: The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 13.
2.7.7.2	NO. GRADE 12: The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 12.
2.7.7.3	NO. GRADE 11: The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 11.
2.7.7.4	<p>NO. GRADE 09: The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>

Exhibit 5.2.4-2 (Cont. 6) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
2.7.7.5	ACA 5000A/4980H DISP: The number of module dispositions for these ACA provisions. Note: Beginning in January 2016, this will also include MFT 65, Mirrored Assessments.
2.7.7.6	PROV 9010 DISP: The number of module dispositions for this ACA provision.
2.7.8	NO. DR/NR DISP: The number of TDA module dispositions from line 2.7 that went to an Immediate Resolution or to a Delayed Resolution/No Results status. Includes: <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. The major DR/NR statuses are broken out on lines 2.7.8.1 through 2.7.8.17. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list.
2.7.8.1	NO. TO IA: The number of TDA module dispositions from line 2.7.8 that went to an Installment Agreement status (6X) during the report period.
2.7.8.2	NO. TO DEFERRED: The number of TDA module dispositions from line 2.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
2.7.8.3	NO. CURR. NOT COL: The number of TDA module dispositions from line 2.7.8 that were reported in currently not collectible status (53) resulting from TC 530 with Closing Code 01-08, 10-39.
2.7.8.4	DUE TO 530-39: The number of TDA module dispositions from line 2.7.8.3 that were reported in currently not collectible status (53) with TC 530 with Closing Code 39.
2.7.8.5	UTL/UTC: The number of TDA module dispositions from line 2.7.8.3 that were reported currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with closing Code 03 or 12.
2.7.8.6	BMF BNK/DEF: The number of BMF TDA module dispositions from line 2.7.8.3 that were reported as currently not collectible as bankrupt or defunct. These TDA module dispositions show status 53 due to a TC 530 with Closing Code 07 or 10.
2.7.8.7	HARDSHIP: The number of TDA module dispositions from line 2.7.8.3 that were reported as currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to TC 530 with a Closing Code from 24 through 32.
2.7.8.8	NO. TO OIC ST 71: The number of TDA module from line 2.7.8 which moved to OIC status 71.
2.7.8.9	NO. TO ADJUSTMENT: The number of TDA module dispositions from line 2.7.8 reflecting status 53 due to TC 470 with Closing Code 90.
2.7.8.10	NO. TO LITIGATION: The number of TDA module dispositions from line 2.7.8 which moved to litigation status (72 with a TC 520 or 89 with a TC 520).

Exhibit 5.2.4-2 (Cont. 7) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
2.7.8.11	NO. REL OFF PD: The number of TFRP TDA module dispositions from line 2.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.
2.7.8.12	NO. CSED: The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.
2.7.8.13	NO. OTHER DISP: The number of TDA module dispositions which did not qualify for other lines in the 2.7.8.X series.
2.7.8.14	530-39 CYCS TO DISP: The number of cycles from line 2.7.8 (assignment = 7100) associated with the modules from line 2.7.8.4.
2.7.8.15	9008 DISP: The number of DR/NR module dispositions for Provision 9008 Branded Prescription Drugs
2.7.8.16	5000A/4980H DRNR: The number of modules from line 2.7.8 with MFT 35, 43 or 65. Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
2.7.8.17	5000A/4980H CNC: The number of modules from line 2.7.8.3 with MFT 35, 43 or 65. Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
2.7.8.18	NO 9010 DR/NR: The number of modules from line 2.7.8 that were ACA Provision 9010.
2.7.8.19	5000A/4980H TO IA: The number of modules from line 2.7.8.1 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
2.7.8.20	5000A/4980H TO OIC: The number of modules from line 2.7.8.8 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
2.7.8.21	5000A/4980H TO LITIGATION: The number of modules from line 2.7.8.10 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
2.7.8.22	RESERVED Note: Lines 7.7.8.22 (Queue) and 12.7.8.22 (ACS) will total under National, Total TDA's.
2.8	AMT TRANSFERS-OUT: The dollar amount associated with TDA modules from line 2.1.
2.9	AMT TO ACS: The dollar amount associated with TDA modules from line 2.2.
2.10	AMT TO QUEUE: The dollar amount associated with TDA modules from line 2.3.

Exhibit 5.2.4-2 (Cont. 8) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
2.11	AMT TO CSCCO: The dollar amount associated with TDA modules from line 2.4.
2.12-2.13	RESERVED (literal only)
2.14	AMT TO CNC: The dollar amount associated with TDA module dispositions from line 2.7.8.3.
2.14.1	AMT TC 530-39: The dollar amount associated with TDA module dispositions from line 2.7.8.4.
2.14.2	AMT TO UTL/UTC: The dollar amount associated with TDA module dispositions from line 2.7.8.5.
2.14.3	AMT TO BNK/DEF: The dollar amount associated with TDA module dispositions from line 2.7.8.6.
2.14.4	AMT TO HARDSHIP: The dollar amount associated with TDA module dispositions from line 2.7.8.7.
2.14.5	AMT 5000A/4980H CNC: The dollar amount associated with TDA module dispositions from line 2.7.8.17 which are associated with these ACA provisions. Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
2.14.6	RESERVED
2.15	AMT TO OIC ST 71: The dollar amount of TDA modules from line 2.7.8.8 which moved to OIC status 71.
2.16	AMT TO ADJUSTMENT: The dollar amount associated with TDA module dispositions from line 2.7.8.9.
2.17	AMT TO LITIGATION: The dollar amount associated with TDA module dispositions from line 2.7.8.10.
2.18	AMOUNT CSED: The dollar amount of TCs (TC) 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date had expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module has expired.
2.18.1	TC 534 CSED AMOUNT: The dollar amount of partial statute expirations from line 2.18. Subtracting line 2.18.1 from 2.18 will give the dollar amount associated with TDA module dispositions from line 2.7.8.12.
2.19-2.20	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 9) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

CREDITS (literal only)

LINE NUMBER	DEFINITION
3.0	AMOUNT COLLECTED: The net amount of payment transactions (money collected), which posted to modules in active TDA status for this function during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.(See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses.)
3.1	AMOUNT ABATED: The net amount of abatement transactions (amount the IRS lowered from what was owed), which posted to TDAs during the report period. This is not a subset of Line 3.0 Amount Collected. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.
3.1.1	REL AMT PAID: (Related Amount Paid) The dollar amount of TDA abatements from line 3.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 3.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes \$1,000 payment, B will also get \$1,000 credit/abatement because of it (the abatement for B is both line 3.1 and 3.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 3.0 Amount Collected.
3.2	AMOUNT OFFSET: Total net amount of offset transactions (amount the IRS moved from one module to another), that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 3.0 Amount Collected.
3.3	DR/NR AMOUNT COLLECTED: Total net amount of payment transactions (money collected), that posted to TDAs in DR/NR status during the report period. This line is dollars collected where the case is no longer in active TDA Status, but was in TDA status just prior to the current status (for example, TC 530, 470, etc.) This is not a subset of Line 3.0 Amount. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses , for a comprehensive list of DR/NR inventory statuses. The payment transactions consist of TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.
3.4	DR/NR AMOUNT ABATED: The net amount of abatement transactions (amount the IRS lowered from what was owed), that posted to TDAs in DR/NR status during the report period. This is not a subset of Line 3.3 DR/NR Amount Collected. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list of DR/NR inventory statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. Note: TC 604 only counted if no TC 605 in the same cycle.

Exhibit 5.2.4-2 (Cont. 10) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
3.4.1	DR/NR REL AMT PAID: (Related Amount Paid) The dollar amount of TDA abatements from line 3.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.
3.5	DR/NR AMOUNT OFFSET: The net amount of offset transactions that posted to TDAs in DR/NR inventory during the report period. This is not a subset of Line 3.3 DR/NR Amount Collected. See Exhibit 5.2.4-1 Definitions of Abbreviations and Statuses, for a comprehensive list of DR/NR statuses. The offset transactions consist of TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792, and 796.

STRATIFICATIONS (literal only) UNREVERSED AMTS COL FROM 3.0 (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The net total of Lines 3.6 through 3.12 (unreversed amounts) plus Lines 3.13 through 3.16 (reversed amounts) equals Line 3.0. AMOUNT COLLECTED.
3.6	\$0-99,999: The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of \$0.01 through \$99,999.99.
3.7	\$100,000-499,999: The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of \$100,000.00 through \$499,999.99.
3.8	\$500,000-999,999: The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of \$500,000.00 through \$999,999.99.
3.9	\$1,000,000-1,999,999: The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
3.10	\$2,000,000-4,999,999: The dollar amount of transactions from line 3.0 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
3.11	\$5,000,000-9,999,999: The dollar amount of transactions from line 3.0 where the net transaction amount is a credit in the range of \$5,000,000.00 through \$9,999,999.99.
3.12	\$10,000,000 & OVER: The dollar amount of transactions from line 3.0 where the net transaction amount is a credit of at least \$10,000,000.00.

COL REVERSALS/REFDS From 3.0 (literal only) (REFDS is refunds)

LINE NUMBER	DEFINITION
3.13	\$0-99,999: The dollar amount of transactions from line 3.0 where the net transaction amount is a debit from \$0.01 through \$99,999.99.

Exhibit 5.2.4-2 (Cont. 11) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
3.14	\$100,000-499,999: The dollar amount of transactions from line 3.0 where the net transaction amount is a debit from \$100,000.00 through \$499,999.99.
3.15	\$500,000-999,999: The dollar amount of transactions from line 3.0 where the net transaction amount is a debit from \$500,000.00 through \$999,999.99.
3.16	\$1,000,000 & OVER: The dollar amount of transactions from line 3.0 where the net transaction amount is a debit of at least \$1,000,000.00.

TIME IN FIELD COLLECTION BEFORE POSTING UNREVERSED AMTS FROM 3.0 (literal only)

LINE NUMBER	DEFINITION
3.17	AMT COL 0-4 CYCLES: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by Field Collection.
3.18	AMT COL 5-8 CYCLES: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 5 cycles through 8 cycles from the time the TDA module was received by Field Collection.
3.19	AMT COL 9-25 CYCLES: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 9 cycles through 25 cycles from the time the TDA module was received by Field Collection.
3.20	AMT COL 26-52 CYCLES: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received by Field Collection.
3.21	AMT COL 53-104 CYCLES: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by Field Collection.
3.22	AMT COL OVER 2 YR: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by Field Collection.

TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 3.0 (literal only)

LINE NUMBER	DEFINITION
3.23	AMT UNDER 1 YR: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.24	AMT FROM 1 UP TO 4 YR: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

Exhibit 5.2.4-2 (Cont. 12) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
3.25	AMT FROM 4 UP TO 8 YR: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.26	AMT FROM 8 UP TO 9 YR: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.27	AMT 9 OR MORE YRS: The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.28	AMT CSED UNDETERMINED: The dollar amount from line 3.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

UNREVERSED OFFSETS FROM 3.2 (literal only)

LINE NUMBER	DEFINITION
3.29	\$0-999,999: The dollar amount from line 3.2 where the net transaction amount is a credit in the range of \$0.01 through \$999,999.99.
3.30	\$1,000,000-1,999,999: The dollar amount from line 3.2 where the net transaction amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
3.31	\$2,000,000-4,999,999: The dollar amount from line 3.2 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
3.32	\$5,000,000 & OVER: The dollar amount from line 3.2 where the net transaction amount is a credit of at least \$5,000,000.00.

REVERSED OFFSETS FROM 3.2 (literal only)

LINE NUMBER	DEFINITION
3.33	\$0-999,999: The dollar amount from line 3.2 where the net transaction amount is a debit in the range of \$0.01 through \$999,999.99.
3.34	\$1,000,000 & OVER: The dollar amount from line 3.2 where the transaction is a debit for an amount of at least \$1,000,000.00.

Exhibit 5.2.4-2 (Cont. 13) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

CASE GRADES OF AMTS FROM 3.0 (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of lines 3.35 through 3.38 equals line 3.0 AMOUNT COLLECTED.
3.35	GRADE 13: The amount collected from line 3.0 where the grade level of the TDA is 13.
3.36	GRADE 12: The amount collected from line 3.0 where the grade level of the TDA is 12.
3.37	GRADE 11: The amount collected from line 3.0 where the grade level of the TDA is 11.
3.38	GRADE 09: The amount collected from line 3.0 where the grade level of the TDA is 09. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
3.39	RESERVED (literal only)
3.40	9008 COLL: Amount from line 3.0 that are Provision 9008 Branded Prescription Drug TDA modules.
3.41	ACA 5000A/4980H: The amount collected from line 3.0 related to these ACA provisions. Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
3.42	PROV 9010 COLL: The amount collected from line 3.0 related to this ACA provision.

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
4.0	NO. TDA MODULE INV: The number of TDA modules assigned to the Field Collection being reported. The last four digits of the TDA assignment number must fall in the range of 1000 through 6999.
4.1	NO. BRANCH 1-5: The number of TDA modules from line 4.0 where the last four digits of the TDA assignment number falls in the range of 1000 through 5999.
4.2	NO. BRANCH 6: The number of TDA modules from line 4.0 where the last four digits of the TDA assignment number falls in the range of 6000 through 6999.
4.2.1	NO. 6100: The number of TDA modules from line 4.0 where the last four digits of the TDA assignment number equals 6100.
4.2.2	NO. 9008: Number from line 4.0 that are Provision 9008 Branded Prescription Drug TDA modules.

Exhibit 5.2.4-2 (Cont. 14) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
4.3	PRIMARY AO VARIES: The number of TDA modules where the Area Office (AO) Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
4.4	RESERVED (literal only)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of lines 4.5 through 4.8 equals line 4.0 NO. TDA MODULE INV.
4.5	LESS THAN 6 MONTHS: The number of TDA modules from line 4.0 which, less than 26 cycles ago, moved into the Field Collection Area being reported, based on a comparison of the ending cycle of the report period against: the later of the TDA issuance cycle, the cycle of receipt from ACS, Queue, CSCO, or the cycle the TDA transferred in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
4.6	6 MONTHS TO 9 MONTHS: The number of TDA modules from line 4.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into Field Collection Area being reported based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Queue, CSCO, or the cycle the TDA transferred in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
4.7	10 TO 15 MONTHS: The number of TDA modules from line 4.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into the Field Collection Area being reported based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Queue, CSCO, or the cycle the TDA transferred in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
4.8	16 MONTHS AND OVER: The number of TDA modules from line 4.0 which at least 65 cycles ago moved into Field Collection Area being reported based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Queue, CSCO, or the cycle the TDA transferred in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
4.9	NO. CYCLES: The number of cycles (weeks) the TDA Modules from line 4.0 have been in inventory in Field Collection. Dividing line 4.9 by line 4.0 will show the average age of Field Collection TDA inventory.

Exhibit 5.2.4-2 (Cont. 15) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME LEFT ON CSED (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of lines 4.10 through 4.18 equals line 4.0 NO. TDA MODULE INV.
4.10	LESS THAN 1 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 0 through 51 cycles.
4.11	1 YR LESS THAN 2 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 52 through 103 cycles.
4.12	2 YR LESS THAN 3 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 through 155 cycles.
4.13	3 YR LESS THAN 4 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 through 207 cycles.
4.14	4 YR LESS THAN 7 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 208 through 363 cycles.
4.15	7 YR LESS THAN 8 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 364 through 415 cycles.
4.16	8 YR LESS THAN 9 YR: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 416 through 467 cycles.
4.17	9 YR & OVER: The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.
4.18	UNDETERMINED: The number of TDA modules from line 4.0 where the Collection Statute Expiration Date (CSED) on IDRS is blank or zeros. This happens when the CSED is suspended by events such as bankruptcy or OIC. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non-CAR program determines the date for all IDRS users.
4.19	NO. CSED CYCLES: The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 4.0. Dividing line 4.19 by line 4.0 will show the average amount of remaining CSED age of Field Collection Areas TDA inventory.

Exhibit 5.2.4-2 (Cont. 16) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

AMOUNT STRATIFICATIONS (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of lines 4.20 through 4.24 equals line 4.0 NO. TDA MODULE INV.
4.20	NO. UNDER \$2,000: The number of TDA modules from line 4.0 where the unpaid balance of assessment is less than \$2,000.00.
4.21	NO. \$2,000-9,999: The number of TDA modules from line 4.0 where the unpaid balance of assessment is in the range of \$2,000.00 through \$9,999.99.
4.22	\$10,000-24,999: The number of TDA modules from line 4.0 where the unpaid balance of assessment is in the range of \$10,000.00 through \$24,999.99.
4.23	\$25,000-99,999: The number of TDA modules from line 4.0 where the unpaid balance of assessment is in the range of \$25,000.00 through \$99,999.99.
4.24	\$100,000 & OVER: The number of TDA modules from line 4.0 where the unpaid balance of assessment is at least \$100,000.00.

TAX PERIOD (literal only)

LINE NUMBER	DEFINITION
4.25	NO. TAX YR 202X: The number of TDA modules from line 4.0 where the tax period is for a month in 202X. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
4.26	NO. TAX YR 202X: The number of TDA modules from line 4.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.27	NO. TAX YR 202X: The number of TDA modules from line 4.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
4.28	NO. TAX YR 202X: The number of TDA modules from line 4.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
4.29	NO. 202X & PRIOR: The number of TDA modules from line 4.0 where the tax period is for a month for 202X or a prior year. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-2 (Cont. 17) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 4.30 through 4.33 equals Line 4.0 NO. TDA MODULE INVENTORY.
4.30	GR 13 MOD INV: The number of TDA modules from line 4.0 where the grade level of the TDA is 13.
4.31	GR 12 MOD INV: The number of TDA modules from line 4.0 where the grade level of the TDA is 12.
4.32	GR 11 MOD INV: The number of TDA modules from line 4.0 where the grade level of the TDA is 11.
4.33	GR 09 MOD INV: The number of TDA modules from line 4.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

DR/NR INVENTORY (literal only)

LINE NUMBER	DEFINITION
4.34	NO. DR/NR: The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list of DR/NR inventory statuses.
4.34.1	NO. LITIGATION: The number of DR/NR TDA modules from line 4.34 in litigation status (72 or 89 with TC 520).
4.34.2	NO. OIC: The number of DR/NR TDA modules from line 4.34 in offer-in-compromise status (71).

Exhibit 5.2.4-2 (Cont. 18) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

DOLLAR AMOUNTS (literal only)

LINE NUMBER	DEFINITION
4.35	AMT IN INVENTORY: The dollar amount associated with the TDA modules from line 4.0.
4.36	AMT INV. INCREASE: The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 4.0 during the report period. This data is needed in computing available dollars for collection.
4.37	AMT \$25,000-99,999: The dollar amount associated with the TDA modules from line 4.23.
4.38	AMT \$100,000 & OVER: The dollar amount associated with the TDA modules from line 4.24.
4.39	AMT IN DR/NR INV: The dollar amount associated with the TDA modules from line 4.34.
4.39.1	AMT LITIGATION: The dollar amount associated with the TDA modules from line 4.34.1.
4.39.2	AMT AWAITING ADJ: The dollar amount associated with those TDA modules from line 4.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.
4.39.3	AMT AWAITING PAY TR: The dollar amount associated with those TDA modules from line 4.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.
4.40	NO. ACA 5000A/4980H INV: The number of modules from line 4.0 that ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43). Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
4.41	PROV 9010 INV: The number of modules from line 4.0 that were ACA Provision 9010.

TDA TAXPAYER RECEIPTS (literal only)

LINE NUMBER	DEFINITION
5.1	NO. TDA TP RECEIPTS: The number of taxpayers or entities associated with line 1.0 which had no existing TDA or TDI in inventory at the time of receipt.
Blank	Note: The sum of lines 5.1.1 through 5.1.4 equals line 5.1 NO. TDA TP RECEIPTS.
5.1.1	NO. GRADE 13: The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 13.
5.1.2	NO. GRADE 12: The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 12.

Exhibit 5.2.4-2 (Cont. 19) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
5.1.3	NO. GRADE 11: The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 11.
5.1.4	NO. GRADE 09: The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 9. Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.
5.1.5	RESERVED (literal only)
5.1.6	NO FROM QUEUE: Number of TDA entities from line 5.1 that had a change in assignment from Queue to Field Collection.
5.1.7	NO FROM ACS: Number of TDA entities from line 5.1 that had a change in assignment from ACS to Field Collection.
5.1.8	NO FROM CSCO: Number of TDA entities from line 5.1 that had a change in assignment from CSCO to Field Collection.
5.1.9	NO. TDA TP ISSUANCES: The number of entities associated with line 1.1 which had no existing TDA or TDI in inventory at the time of issuance.
Blank	Note: The sum of lines 5.1.9.1 through 5.1.9.4 equals line 5.1.9 NO. TDA TP ISSUANCES.
5.1.9.1	NO. GRADE 13: The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 13.
5.1.9.2	NO. GRADE 12: The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 12.
5.1.9.3	NO. GRADE 11: The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 11.
5.1.9.4	NO. GRADE 09: The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 9. Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.
5.1.10	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 20) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER DISPOSITIONS (literal only)

LINE NUMBER	DEFINITION
5.2	NO. TDA TP DISPOSITIONS: The number of entities associated with line 2.7 with no remaining TDA or TDI.
Blank	Note: The sum of lines 5.2.1 through 5.2.4 equals line 5.2 NO. TDA TP DISPOSITIONS.
5.2.1	NO. GRADE 13: The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 13.
5.2.2	NO. GRADE 12: The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 12.
5.2.3	NO. GRADE 11: The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 11.
5.2.4	NO. GRADE 09: The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
5.2.5	NO. TC 530-39: The number of taxpayers or entities associated with line 2.7.8.4 with no remaining TDA or TDI.
5.2.6	RESERVED (literal only)
5.2.7	RESERVED

Exhibit 5.2.4-2 (Cont. 21) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER INVENTORY (literal only)

LINE NUMBER	DEFINITION
5.3	NO. TDA TP INVENTORY: The number of entities associated with line 4.0.
Blank	Note: The sum of lines 5.3.1 through 5.3.4 equals line 5.3 NO. TDA TP INVENTORY.
5.3.1	NO. GRADE 13: The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 13.
5.3.2	NO. GRADE 12: The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 12.
5.3.3	NO. GRADE 11: The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 11.
5.3.4	NO. GRADE 09: The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
5.3.5	NO. WITH 1 TDA: The number of taxpayers or entities from line 5.3 where there is only one remaining TDA open at the end of the report period.
5.3.6	NO. WITH 2 TDA: The number of taxpayers or entities from line 5.3 where there are two remaining TDAs open at the end of the report period.
5.3.7	NO. WITH 3 TDA: The number of taxpayers or entities from line 5.3 where there are three remaining TDAs open at the end of the report period.
5.3.8	NO. WITH 4 TDA: The number of taxpayers or entities from line 5.3 where there are four remaining TDAs open at the end of the report period.
5.3.9	NO. WITH 5-9 TDA: The number of taxpayers or entities from line 5.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.
5.3.10	NO. 10 OR MORE TDA: The number of taxpayers or entities from line 5.3 where there are 10 or more remaining TDAs open at the end of the report period.
5.3.11	NO. TRUST FUND TP: The number of taxpayers or entities from line 5.3 where there is at least one open Trust Fund TDA at the end of the report period.
Blank	Note: The sum of Lines 5.3.11.1 through 5.3.11.6 equals Line 5.3.11 NO. TRUST FUND TP.
5.3.11.1	NO. WITH 1 TDA: The number of Trust Fund taxpayers or entities from line 5.3.11 with one remaining TDA open at the end of the report period.

Exhibit 5.2.4-2 (Cont. 22) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
5.3.11.2	NO. WITH 2 TDA: The number of Trust Fund taxpayers or entities from line 5.3.11 with two remaining TDAs open at the end of the report period.
5.3.11.3	NO. WITH 3 TDA: The number of Trust Fund taxpayers or entities from line 5.3.11 with three remaining TDAs open at the end of the report period.
5.3.11.4	NO. WITH 4 TDA: The number of Trust Fund taxpayers or entities from line 5.3.11 with four remaining TDAs open at the end of the report period.
5.3.11.5	NO. WITH 5-9 TDA: The number of Trust Fund taxpayers or entities from line 5.3.11 with more than four and less than 10 remaining TDAs open at the end of the report period.
5.3.11.6	NO. 10 OR MORE TDA: The number of Trust Fund taxpayers or entities from line 5.3.11 with 10 or more remaining TDAs open at the end of the report period.
5.3.11.7	BMF PYRAMIDING IND: The number of TDA taxpayers or entities from line 5.3 (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to the Field.
5.3.11.8	RESERVED (literal only)
5.3.11.9	RESERVED (literal only)
5.3.11.10	RESERVED (literal only)
Blank	Note: The sum of Lines 5.3.12 through 5.3.14 equals Line 5.3 NO. TDA TAXPAYER INVENTORY.
5.3.12	AGG TDA<\$25,000: The number of taxpayers or entities from line 5.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than \$25,000.00.
5.3.13	>\$24,999<\$100,000: The number of taxpayers or entities from line 5.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$25,000.00, but less than \$100,000.00.
5.3.14	>\$100,000: The number of taxpayers or entities from line 5.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$100,000.00.
5.3.15	NO. ATAT TP INV: The number of taxpayers or entities from line 5.3 where the taxpayer has at least one TDA module with either an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing Penalty Reference Number 628.
5.4	NO. TDA TP DR/NR INV: The number of taxpayers or entities associated with line 4.34.
5.5	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 23) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

Queue TDA MODULE RECEIPTS(literal only)

LINE NUMBER	DEFINITION
Blank	Note: Queue, ACS, CSCO and Field Collection are all TDA modules: Field Collection is status 26; ACS is status 22; Queue (and now the vast majority of CSCO) are TDA status 24.
6.0	NO. TDA RECEIPTS: The number of TDA modules received into the Collection Queue. The sum of lines 6.1, 6.2, 6.3, 6.5 and 6.6.
6.1	NO. ISSUED: The number of tax modules going into TDA status during the report period.
6.2	NO. TRSFR IN W/IN FNCT: The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
6.3	NO. FROM ACS: The number of TDA modules that had a change in assignment from ACS to the Queue within the same area being reported.
6.4	RESERVED: (literal only)
6.5	NO. FROM CSCO: The number of TDA modules that had a change in assignment from CSCO to the Queue within the same area being reported.
6.6	NO. FROM CFF (Field Collection): The number of TDA modules that had a change in assignment from Field Collection to the Queue within the same area being reported.
6.7	ACA 5000A/4980H RCPTS: The number of module receipts for these ACA provisions. Note: Provision 5000A is IMF MFT 35 and, beginning January 2016, MFT 65; Provision 4980H is BMF MFT 43.
6.8	PROV 9010 RCPTS: They are MFT 79 with TC 298 with a Tax Period yyyy09.

Exhibit 5.2.4-2 (Cont. 24) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****RECEIPT DETAILS (literal only)***

LINE NUMBER	DEFINITION
6.9	NO. ISSUED X CODED: The number of TDA module issuances from line 6.1 on Trust Fund accounts where the Primary TDA Code is X.
6.10	ISSUED FR NOTICE: The number of TDA module issuances from line 6.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF only), 56 or 58.
6.10.1	RESERVED (literal only)
6.11	ISSUED FR IA: The number of TDA module issuances from line 6.1 where the status as of the prior weekend was 6X (Installment Agreement).
6.12	ISSUED FR OTHER: The number of TDA module issuances from line 6.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.
6.13	NO. ISS \$25,000-99,999: The number of TDA module issuances from line 6.1 where the amount was between \$25,000.00-\$99,999.99 at the time of the issuance.
6.14	NO. ISS \$100,000 & OVER: The number of TDA module issuances from line 6.1 that were \$100,000 and over at the time of the issuance.
6.15	EXAM/MFT 20 ISSUANCES: The number of TDA module issuances from line 6.1 where the modules contain a TC 300, 304 or 308 greater than \$0.00 and, if Non-Master File, also includes TDA modules where the MFT is equal to 20.
6.16	NO. FROM 0600: The number of TDA modules from line 6.3 where the assignment on ACS had been 0600, indicating this TDA and/or related TDA/TDI modules had previously been in the Queue.
6.17	NO. FROM SFR 8000: The number of TDA modules from line 6.5 which had an immediate prior assignment to the Automated Substitute for Return (ASFR) program.
6.18	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 25) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

RECEIPT DOLLAR AMOUNTS (literal only)

LINE NUMBER	DEFINITION
6.19	AMOUNT RECEIPTS: The dollar amount associated with TDA modules from line 6.0.
6.20	AMOUNT ISSUED: The dollar amount associated with TDA modules from line 6.1.
6.21	AMOUNT TRANSFERS-IN: The dollar amount associated with TDA modules from line 6.2.
6.22	AMOUNT FROM ACS: The dollar amount associated with TDA modules from line 6.3.
6.23	RESERVED (literal only)
6.24	AMOUNT FROM CSCO: The dollar amount associated with TDA modules from line 6.5.
6.25	AMOUNT FROM CFF (Field Collection): The dollar amount associated with TDA modules from line 6.6.
6.26	RESERVED (literal only)
6.27	AMOUNT ISS X CODED: The dollar amount of TDA modules from line 6.9.
6.28	AMT ISS FR NOTICE: The dollar amount associated with the TDA issuances shown on line 6.10.
6.29	AMT ISS FR IA: The dollar amount associated with the TDA issuances shown on line 6.11.
6.30	AMOUNT ISS \$25,000-99,999: The dollar amount associated with TDA modules from line 6.13.
6.31	AMT ISS \$100,000 & OVER: The dollar amount associated with TDA modules from line 6.14.
6.32	AMT FROM ACS 0600: The dollar amount associated with TDA modules from line 6.16.
6.33	AMT FROM SFR 8000: The dollar amount associated with TDA modules from line 6.17.

Exhibit 5.2.4-2 (Cont. 26) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE GRADE DATA (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 6.34, 6.35, 6.36 and 6.37 equals Line 6.0 NO. TDA RECEIPTS.
6.34	NO. GR 13 TDA RECEIPTS: The number of TDA modules from line 6.0 where the grade level of the TDA is 13.
Blank	Note: The sum of Lines 6.34.1, 6.35.1, 6.36.1 and 6.37.1 equals Line 6.1 NO. ISSUED.
6.34.1	NO. GR 13 TDA ISSUED: The number of TDA modules from line 6.1 where the grade level of the TDA is 13.
6.35	NO. GR 12 TDA RECEIPTS: The number of TDA modules from line 6.0 where the grade level of the TDA is 12.
6.35.1	NO. GR 12 TDA ISSUED: The number of TDA modules from line 6.1 where the grade level of the TDA is 12.
6.36	NO. GR 11 TDA RECEIPTS: The number of TDA modules from line 6.0 where the grade level of the TDA is 11.
6.36.1	NO. GR 11 TDA ISSUED: The number of TDA modules from line 6.1 where the grade level of the TDA is 11.
6.37	NO. GR 09 TDA RECEIPTS: The number of TDA modules from line 6.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
6.37.1	NO. GR 09 TDA ISSUED: The number of TDA modules from line 6.1 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-2 (Cont. 27) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
7.0	NO. TDA MODULE ACTIVITY: The sum of lines 7.1, 7.2, 7.4, 7.5 and 7.7.
7.1	NO. TRSFR OUT W/IN FNCT: The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
7.2	NO. OUT TO ACS: The number of TDA modules where the assignment changed from the Queue being reported to ACS and the area office code remained unchanged.
7.3	RESERVED (literal only)
7.4	NO. OUT TO CSCO: The number of TDA modules where the assignment changed from Queue assignment to a CSCO assignment within the same Area Office and the area office code remained unchanged.
7.5	NO. OUT TO CFF (Field Collection): The number of TDA modules where the assignment changed from Queue assignment to a Field Collection assignment within the same area being reported.
7.6	RESERVED (literal only)
7.7	TDA MODULE DISP: The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution disposition status. Note: The sum of Lines 7.7.1 through 7.7.4 equals Line 7.7 TDA MODULE DISP.
7.7.1	NO. GRADE 13 DISP: The number of TDA modules from line 7.7 where the grade level of the TDA is 13.
7.7.2	NO. GRADE 12 DISP: The number of TDA modules from line 7.7 where the grade level of the TDA entity is 12.
7.7.3	NO. GRADE 11 DISP: The number of TDA modules from line 7.7 where the grade level of the TDA entity is 11.
7.7.4	NO. GRADE 09 DISP: The number of TDA modules from line 7.7 where the grade level of the TDA entity is 9 Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
7.7.5	NO 7100 DISP: The number of modules from Line 7.7, TDA MODULE DISP where assignment number equals 71XX.

Exhibit 5.2.4-2 (Cont. 28) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
7.7.6	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDA modules from line 7.7 were received in the Queue and the week in which the TDA modules were disposed still in the Queue.
7.7.6.1	AVERAGE CYCLES DISP: Line 7.7.6 divided by line 7.7.
7.7.7	<p>NO. TO IMM. RES. (Immediate Resolution): The number of TDA dispositions from line 7.7 that were full paid (status 12) during the report period.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. <p>See Line 7.7.8 below for modules that include these exclusions.</p>
Blank	Note: The sums of Lines 7.7.7.1 through 7.7.7.4 equals Line 7.7.7 NO. TO IMM. RES.
7.7.7.1	NO. GRADE 13: The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 13.
7.7.7.2	NO. GRADE 12: The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 12.
7.7.7.3	NO. GRADE 11: The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 11.
7.7.7.4	<p>NO. GRADE 09: The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 09.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
7.7.7.5	<p>ACA 5000A/4980H DISP: The number of module dispositions for the ACA provisions.</p> <p>Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.</p>
7.7.7.6	PROV 9010 DISP: The number of module dispositions for this ACA provision.

Exhibit 5.2.4-2 (Cont. 29) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
7.7.8	<p>NO. DR/NR DISP: The number of TDA module dispositions from line 7.7 that went to an Immediate Resolution or to a Delayed Resolution/No Results status. Includes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. <p>The major DR/NR statuses are broken out on lines 7.7.8.1 through 7.7.8.12. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list.</p>
7.7.8.1	NO. TO IA: The number of TDA module dispositions from line 7.7.8 that went to an Installment Agreement status (6X) during the report period.
7.7.8.2	NO. TO DEFERRED: The number of TDA module dispositions from line 7.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
7.7.8.3	NO. CURR. NOT COL: The number of TDA module dispositions from line 7.7.8 that were reported in currently not collectible status (53) resulting from TC 530 with Closing Code 01-08, 10-39.
7.7.8.4	DUE TO 530-39: The number of TDA module dispositions from line 7.7.8.3 that were reported in currently not collectible status (53) with TC 530 with Closing Code 39.
7.7.8.5	UTL/UTC: The number of TDA module dispositions from line 7.7.8.3 that were reported as currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 03 or 12.
7.7.8.6	BMF BNK/DEF: The number of BMF TDA module dispositions from line 7.7.8.3 that were reported as currently not collectible as bankrupt or defunct. These TDA module dispositions show status 53 due to a TC 530 with Closing Code 07 or 10.
7.7.8.7	HARDSHIP: The number of TDA module dispositions from line 7.7.8.3 that were reported as currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to TC 530 with a Closing Code from 24 through 32.
7.7.8.8	NO. TO OIC ST 71: The number of TDA modules from line 7.7.8 which moved to OIC status 71.
7.7.8.9	NO. TO ADJUSTMENT: The number of TDA module dispositions from line 7.7.8 reflecting status 53 due to TC 470 with Closing Code 90.
7.7.8.10	NO. TO LITIGATION: The number of TDA module dispositions from line 7.7.8 which moved to litigation status (72 with a TC 520 or 89 with a TC 520).
7.7.8.11	NO. REL. OFF PD: The number of TFRP TDA module dispositions from line 7.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.

Exhibit 5.2.4-2 (Cont. 30) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
7.7.8.12	NO. CSED: The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs, a TC 608 must post the same cycle as the status 12 is generated, and for NMF, the TDA must no longer meet IDRS retention criteria.
7.7.8.13	NO. OTHER DISP: The number of TDA module dispositions which did not qualify for other lines in the 7.7.8.X series.
7.7.8.14	530-39 CYCS TO DISP: The number of cycles from line 7.7.8 (assignment = 7100) associated with the modules from line 7.7.8.4.
7.7.8.15	RESERVED (literal only)
7.7.8.16	5000A/4980H DRNR: The number of modules from line 7.7.8 with MFT 35, 43 or 65.
7.7.8.17	5000A/4980H CNC: The number of modules from line 7.7.8.3 with MFT 35, 43 or 65 Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
7.7.8.18	NO 9010 DR/NR: The number of modules from line 7.7.8 that were ACA Provision 9010.
7.7.8.19	5000A/4980H TO IA: The number of modules from line 7.7.8.1 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
7.7.8.20	5000A/4980H TO OIC: The number of modules from line 7.7.8.8 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
7.7.8.21	SRP/ESRP LITIGATION: The number of modules from line 7.7.8.10 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
7.7.8.22	NO. CNC'D for PDC: Number of modules CNC'd for Private Debt Collection (PDC) using TC 530 with Closing Code 37 where the TC 530-IND =7. This is a subset of line 7.7.8.3 Note: Amount for this line is reported in line 7.14.6.
7.8	AMT. TRANSFERS-OUT: The dollar amount associated with TDA modules from line 7.1.
7.9	AMT. TO ACS: The dollar amount associated with TDA modules from line 7.2.
7.10	RESERVED (literal only)
7.11	AMT. TO CSCO: The dollar amount associated with the TDA modules from line 7.4.
7.12	AMT. TO CFF (Field Collection): The dollar amount associated with the TDA modules from line 7.5.
7.13	RESERVED (literal only)
7.14	AMT TO CNC: The dollar amount associated with TDA module dispositions from line 7.7.8.3.

Exhibit 5.2.4-2 (Cont. 31) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
7.14.1	AMT TC 530-39: The dollar amount associated with TDA module dispositions from line 7.7.8.4.
7.14.2	AMT TO UTL/UTC: The dollar amount associated with TDA module dispositions from line 7.7.8.5.
7.14.3	AMT TO BNK/DEF: The dollar amount associated with TDA module dispositions from line 7.7.8.6.
7.14.4	AMT TO HARDSHIP: The dollar amount associated with TDA module dispositions from line 7.7.8.7.
7.14.5	AMT 5000A/4980H CNC: The dollar amount associated with TDA module dispositions from line 7.14 which are associated with these ACA provisions. Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
7.14.6	AMT CNC'D for PDC: The amount associated with the modules reported in line 7.7.8.22.
7.15	AMT TO OIC ST 71: The dollar amount of TDA modules from line 7.7.8.8 which moved to OIC status 71.
7.16	AMT TO ADJUSTMENT: The dollar amount associated with TDA module dispositions from line 7.7.8.9.
7.17	AMT TO LITIGATION: The dollar amount associated with TDA module dispositions from line 7.7.8.10.
7.18	AMOUNT CSED: The dollar amount of TCs 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date had expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module has expired.
7.18.1	TC 534 CSED AMOUNT: The dollar amount of partial statute expirations from line 7.18. Subtracting line 7.18.1 from 7.18 will give the dollar amount associated with TDA module dispositions from line 7.7.8.12.
7.19-7.20	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 32) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

CREDITS (literal only)

LINE NUMBER	DEFINITION
8.0	AMOUNT COLLECTED (money collected): The net amount of payment transactions (money collected) that posted to TDAs during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.
8.1	AMOUNT ABATED: The net amount of abatement transactions that posted to TDAs during the report period. This is not a subset of Line 8.0 Amount Collected. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. Note: TC 604 only counted if no TC 605 in the same cycle.
8.1.1	REL AMT PAID: (Related Amount Paid) The dollar amount of TDA abatements from line 8.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 8.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes \$1,000 payment, B will also get \$1,000 credit/abatement because of it. The abatement for B is both line 8.1 and 8.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 8.0 Amount Collected.
8.2	AMOUNT OFFSET: The net amount of offset transactions (amount the IRS moved from one module to another) that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 8.0 Amount Collected.
8.3	RESERVED (literal only)
8.4	DR/NR AMOUNT ABATED: The net amount of abatement transactions (the amount that the IRS lowered from what was owed) that posted to TDAs in DR/NR status during the report period. This is not a subset of Line 8.0 Amount Collected. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list of DR/NR inventory statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. Caution: TC 604 only counted if no TC 605 in the same cycle.
8.4.1	DR/NR REL AMT PAID: (Related Amount Paid) The dollar amount of TDA abatements from line 8.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.
8.5	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 33) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

STRATIFICATIONS (literal only) UNREVERSED AMTS COL FROM 8.0 (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The net total of Lines 8.6 through 8.12 (unreversed amounts) plus Lines 8.13 through 8.16 equals Line 8.0 AMOUNT COLLECTED.
8.6	\$0-99,999: The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of \$0.01 through \$99,999.99.
8.7	\$100,000-499,999: The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of \$100,000.00 through \$499,999.99.
8.8	\$500,000-999,999: The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of \$500,000.00 through \$999,999.99.
8.9	\$1,000,000-1,999,999: The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
8.10	\$2,000,000-4,999,999: The dollar amount of transactions from line 8.0 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
8.11	\$5,000,000-9,999,999: The dollar amount of transactions from line 8.0 where the net transaction amount is a credit in the range of \$5,000,000.00 through \$9,999,999.99.
8.12	\$10,000,000 & OVER: The dollar amount of transactions from line 8.0 where the net transaction amount is a credit of at least \$10,000,000.00.

COL REVERSALS/REFDS FROM 8.0 (literal only) (REFDS is refunds)

LINE NUMBER	DEFINITION
8.13	\$0-99,999: The dollar amount of transactions from line 8.0 where the net transaction amount is a debit from \$0.01 through \$99,999.99.
8.14	\$100,000-499,999: The dollar amount of transactions from line 8.0 where the net transaction amount is a debit from \$100,000.00 through \$499,999.99.
8.15	\$500,000-999,999: The dollar amount of transactions from line 8.0 where the net transaction amount is a debit from \$500,000.00 through \$999,999.99.
8.16	\$1,000,000 & OVER: The dollar amount of transactions from line 8.0 where the net transaction amount is a debit of at least \$1,000,000.00.

Exhibit 5.2.4-2 (Cont. 34) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****TIME IN QUEUE BEFORE POSTING UNREVERSED AMTS FROM 8.0 (literal only)***

LINE NUMBER	DEFINITION
8.17	AMT COL 0-4 CYCLES: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by the Queue.
8.18	AMT COL 5-8 CYCLES: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 5 cycles through 8 cycles from the time the TDA module was received by the Queue.
8.19	AMT COL 9-25 CYCLES: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 9 cycles through 25 cycles from the time the TDA module was received by the Queue.
8.20	AMT COL 26-52 CYCLES: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received by the Queue.
8.21	AMT COL 53-104 CYCLES: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by the Queue.
8.22	AMT COL OVER 2 YR: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by the Queue.

Exhibit 5.2.4-2 (Cont. 35) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 8.0 (literal only)

LINE NUMBER	DEFINITION
8.23	AMT UNDER 1 YR: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
8.24	AMT FROM 1 UP TO 4 YR: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
8.25	AMT FROM 4 UP TO 8 YR: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
8.26	AMT FROM 8 UP TO 9 YR: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
8.27	AMT 9 OR MORE YRS: The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
8.28	AMT CSED UNDETERMINED: The dollar amount from line 8.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

UNREVERSED OFFSETS FROM 8.2 (literal only)

LINE NUMBER	DEFINITION
8.29	\$0-999,999: The dollar amount from line 8.2 where the net transaction amount is a credit in the range of \$0.01 through \$999,999.99.
8.30	\$1,000,000-1,999,999: The dollar amount from line 8.2 where the net transaction amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
8.31	\$2,000,000-4,999,999: The dollar amount from line 8.2 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
8.32	\$5,000,000 & OVER: The dollar amount from line 8.2 where the net transaction amount is a credit of at least \$5,000,000.00.

Exhibit 5.2.4-2 (Cont. 36) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

REVERSED OFFSETS FROM 8.2 (literal only)

LINE NUMBER	DEFINITION
8.33	\$0-999,999: The dollar amount from line 8.2 where the net transaction amount is a debit in the range of \$0.01 through \$999,999.99.
8.34	\$1,000,000 & OVER: The dollar amount from line 8.2 where the transaction is a debit for an amount of at least \$1,000,000.00.

CASE GRADES OF AMTS FROM 8.0 (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 8.35 through 8.38 equals Line 8.0 AMOUNT COLLECTED.
8.35	GRADE 13: The amount collected from line 8.0 where the grade level of the TDA is 13.
8.36	GRADE 12: The amount collected from line 8.0 where the grade level of the TDA is 12.
8.37	GRADE 11: The amount collected from line 8.0 where the grade level of the TDA is 11.
8.38	GRADE 09: The amount collected from line 8.0 where the grade level of the TDA is 09. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
8.39	7100 AMT COLLECTED: The amount from line 8.0, AMOUNT COLLECTED, where assignment number equals 71XX.
8.40	RESERVED (literal only)
8.41	ACA 5000A/4980H COLL: The amount collected on modules of these ACA provisions. Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
8.42	PROV 9010 COLL: The amount collected on modules of this ACA provision.

Exhibit 5.2.4-2 (Cont. 37) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
9.0	NO. TDA MODULE INV: The number of TDA modules assigned to the Queue of the area being reported. The last four digits of the TDA assignment number is greater than 6999 but less than 8000.
9.1-9.2.2	RESERVED (literal only)
9.3	PRIMARY AO VARIES: The number of TDA modules where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
9.4	7100 INVENTORY: The number of modules from Line 9.0, NO. TDA MODULE INV, where assignment number equals 71XX.

Exhibit 5.2.4-2 (Cont. 38) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 9.5 through 9.8 equals Line 9.0 NO. TDA MODULE INV.
9.5	LESS THAN 6 MONTHS: The number of TDA modules from line 9.0 which, less than 26 cycles ago, moved into the Queue, based on a comparison of the ending cycle of the report period against the later of: the TDA issuance, the cycle of receipt from ACS, Field Collection, CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
9.6	6 MONTHS TO 9 MONTHS: The number of TDA modules from line 9.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into the Queue based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Field Collection, CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
9.7	10 TO 15 MONTHS: The number of TDA modules from line 9.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into the Queue based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Field Collection, CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
9.8	16 MONTHS AND OVER: The number of TDA modules from line 9.0 which at least 65 cycles ago moved into the Queue being reported based on a comparison of the ending cycle of the report period against the later of the TDA issuance cycle, the cycle of receipt from ACS, Field Collection, CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
9.9	NO CYCLES: The number of cycles (weeks) the TDA modules from line 9.0 have been in inventory in the Queue. Dividing line 9.9 by line 9.0 will show the average age of the Queue TDA inventory.

Exhibit 5.2.4-2 (Cont. 39) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME LEFT ON CSED (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 9.10 through 9.18 equals Line 9.0 (NO. TDA MODULE INV).
9.10	LESS THAN 1 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 0 through 51 cycles.
9.11	1 YR LESS THAN 2 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 52 through 103 cycles.
9.12	2 YR LESS THAN 3 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 through 155 cycles.
9.13	3 YR LESS THAN 4 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 through 207 cycles.
9.14	4 YR LESS THAN 7 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 208 through 363 cycles.
9.15	7 YR LESS THAN 8 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 364 through 415 cycles.
9.16	8 YR LESS THAN 9 YR: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 416 through 467 cycles.
9.17	9 YR & OVER: The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.
9.18	UNDETERMINED: The number of TDA modules from line 9.0 where the Collection Statute Expiration Date (CSED) on IDRS is blank or zeros. This happens when the CSED is suspended by events such as bankruptcy or OIC. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non-CAR program determines the date for all IDRS users.
9.19	NO. CSED CYCLES: The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 9.0. Dividing line 9.19 by line 9.0 will show the average amount of remaining CSED age of the Queue TDA inventory.

Exhibit 5.2.4-2 (Cont. 40) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

AMOUNT STRATIFICATIONS (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 9.20 through 9.24 equals Line 9.0 NO. TDA MODULE INVENTORY).
9.20	NO. UNDER \$2,000: The number of TDA modules from line 9.0 where the unpaid balance of assessment is less than \$2,000.00.
9.21	NO. \$2,000-9,999: The number of TDA modules from line 9.0 where the unpaid balance of assessment is in the range of \$2,000.00 through \$9,999.99.
9.22	\$10,000-24,999: The number of TDA modules from line 9.0 where the unpaid balance of assessment is in the range of \$10,000.00 through \$24,999.99.
9.23	\$25,000-99,999: The number of TDA modules from line 9.0 where the unpaid balance of assessment is in the range of \$25,000.00 through \$99,999.99.
9.24	\$100,000 & OVER: The number of TDA modules from line 9.0 where the unpaid balance of assessment is at least \$100,000.00.

TAX PERIOD (literal only)

LINE NUMBER	DEFINITION
9.25	NO. TAX YR 202X: The number of TDA modules from line 9.0 where the tax period is for a month in 202X. This will always be the current tax year.
9.26	NO. TAX YR 202X: The number of TDA modules from line 9.0 where the tax period is for a month in 202X. This will always be the current tax year minus 1.
9.27	NO. TAX YR 202X: The number of TDA modules from line 9.0 where the tax period is for a month in 202X. This will always be the current tax year minus 2.
9.28	NO. TAX YR 202X: The number of TDA modules from line 9.0 where the tax period is for a month in 202X. This will always be the current tax year minus 3.
9.29	NO. 202X & PRIOR: The number of TDA modules from line 9.0 where the tax period is for a month in 202X or a prior year. This will always be the current tax year minus 4 and earlier.

Exhibit 5.2.4-2 (Cont. 41) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 9.30 through 9.33 equals Line 9.0 (NO. TDA MODULE INVENTORY).
9.30	GR 13 MOD INV: The number of TDA modules from line 9.0 where the grade level of the TDA is 13.
9.31	GR 12 MOD INV: The number of TDA modules from line 9.0 where the grade level of the TDA is 12.
9.32	GR 11 MOD INV: The number of TDA modules from line 9.0 where the grade level of the TDA is 11.
9.33	GR 09 MOD INV: The number of TDA modules from line 9.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

DR/NR INVENTORY (literal only)

LINE NUMBER	DEFINITION
9.34	NO. DR/NR: The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR inventory statuses.
9.34.1	NO. LITIGATION: The number of DR/NR TDA modules from line 9.34 in litigation status (72 or 89 with TC 520).
9.34.2	NO. OIC: The number of DR/NR TDA modules from line 9.34 in offer-in-compromise status (71).

Exhibit 5.2.4-2 (Cont. 42) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****DOLLAR AMOUNTS (literal only)***

LINE NUMBER	DEFINITION
9.35	AMT IN INVENTORY: The dollar amount associated with the TDA modules from line 9.0.
9.36	AMT INV. INCREASE: The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 9.0 during the report period. This data is needed in computing available dollars for collection.
9.37	AMT \$25,000-99,999: The dollar amount associated with the TDA modules from line 9.23.
9.38	AMT \$100,000 & OVER: The dollar amount associated with the TDA modules from line 9.24.
9.39	AMT IN DR/NR INV: The dollar amount associated with the TDA modules from line 9.34.
9.39.1	AMT LITIGATION: The dollar amount associated with the TDA modules from line 9.34.1.
9.39.2	AMT AWAITING ADJ: The dollar amount associated with those TDA modules from line 9.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.
9.39.3	AMT AWAITING PAY TR: The dollar amount associated with those TDA modules from line 9.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.
9.40	NO. ACA 5000A/4980H INV: The number of modules from line 9.0 that were ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43). Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
9.41	PROV 9010 INV: The number of modules from line 9.0 that were ACA Provision 9010.

Exhibit 5.2.4-2 (Cont. 43) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER RECEIPTS (literal only)

LINE NUMBER	DEFINITION
10.1	NO. TDA TP RECEIPTS: The number of taxpayers or entities associated with line 6.0 which had no existing TDA or TDI in inventory at the time of receipt.
10.1.1	NO. GRADE 13: The number of taxpayers or entities from line 10.1 where the grade level of the TDA entity is 13.
10.1.2	NO. GRADE 12: The number of taxpayers or entities from line 10.1 where the grade level of the TDA entity is 12.
10.1.3	NO. GRADE 11: The number taxpayers or entities from line 10.1 where the grade level of the TDA entity is 11.
10.1.4	NO. GRADE 09: The number of taxpayers or entities from line 10.1 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
10.1.5	NO. FROM CFF (Field Collection): Number of TDA taxpayers or entities from line 10.1 that had a change in assignment number from Field Collection to the Queue.
10.1.6	RESERVED (literal only)
10.1.7	NO FROM ACS: Number of TDA taxpayers or entities from line 10.1 that had a change in assignment number from ACS to the Queue.
10.1.8	NO FROM CSCO: Number of TDA taxpayers or entities from line 10.1 that had a change in assignment number from CSCO to the Queue.
10.1.9	NO. TDA TP ISSUANCES: The number of taxpayers or entities associated with line 10.1 which had no existing TDA or TDI in inventory at the time of issuance.
10.1.9.1	NO. GRADE 13: The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 13.
10.1.9.2	NO. GRADE 12: The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 12.
10.1.9.3	NO. GRADE 11: The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 11.

Exhibit 5.2.4-2 (Cont. 44) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
10.1.9.4	<p>NO. GRADE 09: The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
10.1.10	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 45) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER DISPOSITIONS (literal only)

LINE NUMBER	DEFINITION
10.2	NO. TDA TP DISPOSITIONS: The number of taxpayers or entities associated with line 7.7 with no remaining TDA or TDI.
10.2.1	NO. GRADE 13: The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 13.
10.2.2	NO. GRADE 12: The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 12.
10.2.3	NO. GRADE 11: The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 11.
10.2.4	NO. GRADE 09: The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 9. Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.
10.2.5	NO. TC 530-39: The number of taxpayers or entities associated with line 7.7.8.4 with no remaining TDA or TDI.
10.2.6	7100 TP DISP: The number of taxpayers or entities from Line 10.2, NO. TDA TP DISPOSITIONS, where assignment number equals 71XX.
10.2.7	NO. TC 530-37/38: Number of Taxpayers or Entities with a CC 37 and an indicator of 7 that were transferred from the Queue to Private Debt Collection (PDC). Note: TC 530 with indicator of 7 for CC 37 (represents the Queue) and indicator 8 for CC 38 (represents ACS)

Exhibit 5.2.4-2 (Cont. 46) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER INVENTORY (literal only)

LINE NUMBER	DEFINITION
10.3	NO. TDA TP INVENTORY: The number of taxpayers or entities associated with line 9.0.
10.3.1	NO. GRADE 13: The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 13.
10.3.2	NO. GRADE 12: The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 12.
10.3.3	NO. GRADE 11: The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 11.
10.3.4	NO. GRADE 09: The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
10.3.5	NO. WITH 1 TDA: The number of taxpayers or entities from line 10.3 where there is only one remaining TDA open at the end of the report period.
10.3.6	NO. WITH 2 TDA: The number of taxpayers or entities from line 10.3 where there are two remaining TDAs open at the end of the report period.
10.3.7	NO. WITH 3 TDA: The number of taxpayers or entities from line 10.3 where there are three remaining TDAs open at the end of the report period.
10.3.8	NO. WITH 4 TDA: The number of taxpayers or entities from line 10.3 where there are four remaining TDAs open at the end of the report period.
10.3.9	NO. WITH 5-9 TDA: The number of taxpayers or entities from line 10.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.
10.3.10	NO. 10 OR MORE TDA: The number of taxpayers or entities from line 10.3 where there are 10 or more remaining TDAs open at the end of the report period.
10.3.11	NO. TRUST FUND TP: The number of taxpayers or entities from line 10.3 where there is at least one open Trust Fund TDA at the end of the report period.
10.3.11.1	NO. WITH 1 TDA: The number of Trust Fund taxpayers or entities from line 10.3.10 with only one remaining TDA open at the end of the report period.
10.3.11.2	NO. WITH 2 TDA: The number of Trust Fund taxpayers or entities from line 10.3.10 with two remaining TDAs open at the end of the report period.
10.3.11.3	NO. WITH 3 TDA: The number of Trust Fund taxpayers or entities from line 10.3.10 with three remaining TDAs open at the end of the report period.
10.3.11.4	NO. WITH 4 TDA: The number of Trust Fund taxpayers or entities from line 10.3.10 with four remaining TDAs open at the end of the report period.

Exhibit 5.2.4-2 (Cont. 47) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
10.3.11.5	NO. WITH 5-9 TDA: The number of Trust Fund taxpayers or entities from line 10.3.10 with more than four and less than 10 remaining TDAs open at the end of the report period.
10.3.11.6	NO. 10 OR MORE TDA: The number of Trust Fund taxpayers or entities from line 10.3.10 with 10 or more remaining TDAs open at the end of the report period.
10.3.11.7	RESERVED (literal only)
10.3.11.8	Q PYRAMIDING IND: The number of taxpayers or entities (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to the Queue.
10.3.11.9	RESERVED (literal only)
10.3.11.10	RESERVED (literal only)
10.3.12	AGG TDA <\$25,000: The number of taxpayers or entities from line 10.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than \$25,000.00.
10.3.13	>\$24,999 <\$100,000: The number of taxpayers or entities from line 10.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$25,000.00, but less than \$100,000.00.
10.3.14	>\$100,000: The number of taxpayers or entities from line 10.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$100,000.00.
10.3.15	NO. ATAT TP INV: The number of taxpayers or entities from line 10.3 where there is at least one TDA module with an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing Penalty Reference Number 628.
10.4	NO. TDA TP DR/NR INV: The number of taxpayers or entities associated with line 9.34.
10.5	7100 TP INVENTORY: The number of taxpayers or entities from line 10.3 where assignment number equals 71XX.

Exhibit 5.2.4-2 (Cont. 48) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

ACS TDA MODULE RECEIPTS (literal only)

LINE NUMBER	DEFINITION
11.0	NO. TDA RECEIPTS: The number of TDA modules received into ACS. The sum of lines 11.1, 11.2, 11.4, 11.5 and 11.6.
11.1	NO. ISSUED: The number of tax modules going into TDA status during the report period.
11.2	NO. TRSFR IN W/IN FNCT: The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
11.3	RESERVED (literal only)
11.4	NO. FROM QUEUE: The number of TDA modules that had a change in assignment from the Queue to ACS within the same area being reported.
11.5	NO. FROM CSCO: The number of TDA modules that had a change in assignment from CSCO to ACS within the same area being reported.
11.6	NO. FROM CFF (Field Collection): The number of TDA modules that had a change in assignment from Field Collection to ACS within the same area being reported.
11.7	ACA 5000A/4980H RCPTS: The number of module receipts for the ACA provisions. Note: Provision 5000A is IMF MFT 35 and, beginning January 2016, MFT 65; Provision 4980H is BMF MFT 43.
11.8	PROV 9010 RCPTS: They are MFT 79 with TC 298 with a Tax Period yyyy09.

Exhibit 5.2.4-2 (Cont. 49) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

RECEIPT DETAILS (literal only)

LINE NUMBER	DEFINITION
11.9	NO. ISSUED X CODED: The number of TDA module issuances from line 11.1 on Trust Fund accounts where the Primary TDA Code is X.
11.10	ISSUED FR NOTICE: The number of TDA module issuances from line 11.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF only), 56 or 58.
11.10.1	RESERVED (literal only)
11.11	ISSUED FR IA: The number of TDA module issuances from line 11.1 where the status as of the prior weekend was 6X (Installment Agreement).
11.12	ISSUED FR OTHER: The number of TDA module issuances from line 11.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.
11.13	NO. ISS \$25,000-99,999: The number of TDA module issuances from line 11.1 where the amount was between \$25,000.00-\$99,999.99 at the time of the issuance.
11.14	NO. ISS \$100,000 & OVER: The number of TDA module issuances from line 11.1 that were \$100,000 and over at the time of the issuance.
11.15	EXAM/MFT 20 ISSUANCES: The number of TDA module issuances from line 11.1 where the modules contain a TC 300, 304 or 308 greater than \$0.00 and, if Non-Master File, also includes TDA modules where the MFT is equal to 20.
11.16	NO. RECEIPTS 01XX: The number of TDA receipts from line 11.0 with an assignment in the range 0100-0199.
11.16.1	NO. 0110: The number of TDA module receipts from line 11.0 with an assignment equal to 0110, indicating the taxpayer was sent to ACS with related correspondence.
11.16.2	NO. 0120: The number of TDA module receipts from line 11.0 with an assignment equal to 0120, indicating the taxpayer was sent to ACS by Field Assistance for an Installment Agreement determination.
11.17	NO. RECEIPTS 06XX: The number of TDA module receipts from line 11.0 with an assignment in the range 0600-0699, indicating the taxpayer had been assigned to the Queue prior to going to ACS.
11.17.1	NO. ISSUED 0600: The number of TDA modules from line 11.1 with an assignment equal to 0600, indicating when these TDA modules were issued the taxpayer had a related TDA and/or TDI in the Queue.
11.17.2	NO. RECPTS 0601-06: The number of TDA modules from line 11.0 with an assignment in the range 0601-0606, indicating the taxpayer was manually requested from the Queue for ACS.
11.17.3	NO. RECPTS 0606: The number of TDA modules from line 11.0 with an assignment equal to 0606, indicating the taxpayer had once been assigned to the Queue by the Substitute For Return (SFR) Unit in CSCO.
11.18	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 50) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****RECEIPT DOLLAR AMOUNTS (literal only)***

LINE NUMBER	DEFINITION
11.19	AMOUNT RECEIPTS: The dollar amount associated with TDA modules on line 11.0.
11.20	AMOUNT ISSUED: The dollar amount associated with TDA modules on line 11.1.
11.21	AMOUNT TRANSFERS-IN: The dollar amount associated with TDA modules from line 11.2.
11.22	RESERVED (literal only)
11.23	AMOUNT FROM QUEUE: The dollar amount associated with TDA modules from line 11.4.
11.24	AMOUNT FROM CSCO: The dollar amount associated with TDA modules from line 11.5.
11.25	AMOUNT FROM CFF (Field Collection): The dollar amount associated with TDA modules on line 11.6.
11.26	RESERVED (literal only)
11.27	AMOUNT ISS X CODED: The dollar amount of TDA modules from line 11.9.
11.28	AMT ISS FR NOTICE: The dollar amount associated with the TDA issuances shown on line 11.10.
11.29	AMT ISS FR IA: The dollar amount associated with the TDA issuances shown on line 11.11.
11.30	AMT ISS \$25,000-99,999: The dollar amount associated with the TDA modules from line 11.13.
11.31	AMT ISS \$100,000 & OVER: The dollar amount associated with the TDA modules from line 11.14.
11.32	AMT RECEIPTS 0600: The dollar amount associated with TDA modules from line 11.17.
11.32.1	AMT ISS 0600: The dollar amount associated with the TDA modules from line 11.17.1.
11.33	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 51) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE GRADE DATA (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of lines 11.34, 11.35, 11.36, 11.37 equals Line 11.0 NO. TDA RECEIPTS.
11.34	NO. GR 13 TDA RECEIPTS: The number of TDA modules from line 11.0 where the grade level of the TDA is 13.
Blank	Note: The sum of lines 11.34.1, 11.35.1, 11.36.1, 11.37.1 equals Line 11.1 NO. ISSUED.
11.34.1	NO. GR 13 TDA ISSUED: The number of TDA modules from line 11.1 where the grade level of the TDA is 13.
11.35	NO. GR 12 TDA RECEIPTS: The number of TDA modules from line 11.0 where the grade level of the TDA is 12.
11.35.1	NO. GR 12 TDA ISSUED: The number of TDA modules from line 11.1 where the grade level of the TDA is 12.
11.36	NO. GR 11 TDA RECEIPTS: The number of TDA modules from line 11.0 where the grade level of the TDA is 11.
11.36.1	NO. GR 11 TDA ISSUED: The number of TDA modules from line 11.1 where the grade level of the TDA is 11.
11.37	NO. GR 09 TDA RECEIPTS: The number of TDA modules from line 11.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
11.37.1	NO. GR 09 TDA ISSUED: The number of TDA modules from line 11.1 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-2 (Cont. 52) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
12.0	NO. TDA MODULE ACTIVITY: The sum of lines 12.1, 12.3, 12.4, 12.5 and 12.7.
12.1	NO. TRSFR OUT W/IN FNCT: The number of TDA modules that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
12.2	RESERVED (literal only)
12.3	NO. OUT TO QUEUE: The number of TDA modules where the assignment changed from the ACS being reported to the Queue of the same area.
12.4	NO. OUT TO CSCO: The number of TDA modules where the assignment changed from the ACS being reported to CSCO of the same area.
12.5	NO. OUT TO CFF (Field Collection): The number of TDA modules where the assignment changed from the ACS being reported to Field Collection within the same area.
12.6	RESERVED (literal only)
12.7	TDA MODULE DISP: The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution status. Note: The sum of lines 12.7.1 through 12.7.4 equals line 12.7, TDA MODULE DISP.
12.7.1	NO. GRADE 13 DISP: The number of TDA modules from line 12.7 where the grade level of the TDA is 13.
12.7.2	NO. GRADE 12 DISP: The number of TDA modules from line 12.7 where the grade level of the TDA is 12.
12.7.3	NO. GRADE 11 DISP: The number of TDA modules from line 12.7 where the grade level of the TDA is 11.
12.7.4	NO. GRADE 09 DISP: The number of TDA modules from line 12.7 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
12.7.5	RESERVED (literal only)
12.7.6	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDA modules from line 12.7 were received in ACS and the week in which the TDA modules were disposed.
12.7.6.1	AVERAGE CYCLES DISP: Line 12.7.6 divided by line 12.7.

Exhibit 5.2.4-2 (Cont. 53) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
12.7.7	<p>NO. TO IMM. RES. (Immediate Resolution): The number of TDA dispositions from line 12.7 that were full paid (status 12) during the report period.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. <p>Note: See line 12.7.8 below for modules that include these exclusions.</p>
Blank	<p>Note: The sum of lines 12.7.7.1 through 12.7.7.4 equals line 12.7.7.</p>
12.7.7.1	<p>NO. GRADE 13: The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 13.</p>
12.7.7.2	<p>NO. GRADE 12: The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 12.</p>
12.7.7.3	<p>NO. GRADE 11: The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 11.</p>
12.7.7.4	<p>NO. GRADE 09: The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
12.7.7.5	<p>ACA 5000A/4980H DISP: The number of module dispositions for these ACA provisions.</p> <p>Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.</p>
12.7.7.6	<p>PROV 9010 DISP: The number of module dispositions for this ACA provision.</p>
12.7.8	<p>NO. DR/NR DISP.: The number of TDA module dispositions from line 12.7 that went to a Delayed Resolution/No Results status.</p> <p>Includes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. <p>The major DR/NR statuses are broken out on lines 12.7.8.1 through 12.7.8.12. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list.</p>

Exhibit 5.2.4-2 (Cont. 54) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
12.7.8.1	NO. TO IA: The number of TDA module dispositions from line 12.7.8 that went to an Installment Agreement status (6X) during the report period.
12.7.8.2	NO. TO DEFERRED: The number of TDA module dispositions from line 12.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
12.7.8.3	NO. CURR. NOT COL: The number of TDA module dispositions from line 12.7.8 that were reported in currently not collectible status (53) resulting from TC 530 with Closing Code 01-08, 10-39.
12.7.8.4	DUE TO 530-39: The number of TDA module dispositions from line 12.7.8.3 that were reported in currently not collectible status (53) with TC 530 with Closing Code 39.
12.7.8.5	UTL/UTC: The number of TDA module dispositions from line 12.7.8.3 that were reported as currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 03 or 12.
12.7.8.6	BMF BNK/DEF: The number of BMF TDA module dispositions from line 12.7.8.3 that were reported as currently not collectible as bankrupt or defunct. These TDA module dispositions show status 53 due to a TC 530 with Closing Code 07 or 10.
12.7.8.7	HARDSHIP: The number of TDA module dispositions from line 12.7.8.3 that were reported as currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to TC 530 with a Closing Code 24 through 32.
12.7.8.8	NO. TO OIC ST 71: The number of TDA modules from line 12.7.8 which moved to OIC status 71.
12.7.8.9	NO. TO ADJUSTMENT: The number of TDA module dispositions from line 12.7.8 reflecting status 53 due to TC 470 with Closing Code 90.
12.7.8.10	NO. TO LITIGATION: The number of TDA module dispositions from line 12.7.8 which moved to litigation status (72 or 89 with a TC 520).
12.7.8.11	NO. REL OFF PD: The number of TFRP TDA module dispositions from line 12.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.
12.7.8.12	NO. CSED: The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.
12.7.8.13	NO. OTHER DISP: The number of TDA module dispositions which did not qualify for other lines in the 12.7.8.X series.
12.7.8.14	530-39 CYCS TO DISP: The number of cycles from line 2.7.5 associated with the modules from line 12.7.8.4.
12.7.8.15	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 55) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
12.7.8.16	ACA 5000A/4980H DRNR: The number of modules from line 12.7.8 with MFT 35, 43 or 65. Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
12.7.8.17	5000A/4980H CNC: The number of modules from line 12.7.8.3 with MFT 35, 43 or 65 Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
12.7.8.18	NO 9010 DR/NR: The number of modules from line 12.7.8 that were ACA Provision 9010.
12.7.8.19	5000A/4980H TO IA: The number of modules from line 12.7.8.1 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
12.7.8.20	5000A/4980H TO OIC: The number of modules from line 12.7.8.8 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
12.7.8.21	SRP/ESRP LITIGATION: The number of modules from line 12.7.8.10 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
12.7.8.22	NO. CNC'D FOR PDC: Number of modules CNC'd for Private Debt Collection (PDC) using TC 530 with Closing Code 38 with an indicator of 8. This is a subset of line 12.7.8.3. Note: Amount for this line is found on Line 12.14.6.
12.8	AMT. TRANSFERS-OUT: The dollar amount associated with TDA modules from line 12.1.
12.9	RESERVED (literal only)
12.10	AMT. TO QUEUE: The dollar amount associated with TDA modules from line 12.3.
12.11	AMT. TO CSCO: The dollar amount associated with TDA modules from line 12.4.
12.12	AMT. TO CFF (Field Collection): The dollar amount associated with TDA modules from line 12.5.
12.13	RESERVED (literal only)
12.14	AMT TO CNC: The dollar amount associated with TDA module dispositions from line 12.7.8.3.
12.14.1	AMT TC 530-39: The dollar amount associated with TDA module dispositions from line 12.7.8.4.
12.14.2	AMT TO UTL/UTC: The dollar amount associated with TDA module dispositions from line 12.7.8.5.
12.14.3	AMT TO BNK/DEF: The dollar amount associated with TDA module dispositions from line 12.7.8.6.

Exhibit 5.2.4-2 (Cont. 56) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
12.14.4	AMT TO HARDSHIP: The dollar amount associated with TDA module dispositions from line 12.7.8.7.
12.14.5	AMT 5000A/4980H CNC: The dollar amount associated with TDA module dispositions from line 12.14 which are associated with these ACA provisions. Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
12.14.6	AMT CNC'D FOR PDC: The amount associated with the modules reported in line 12.7.8.22
12.15	AMT TO OIC ST 71: The dollar amount associated with TDA module dispositions from line 12.7.8.8 which moved to OIC status 71.
12.16	AMT TO ADJUSTMENT: The dollar amount associated with TDA module dispositions from line 12.7.8.9.
12.17	AMT TO LITIGATION: The dollar amount associated with TDA module dispositions from line 12.7.8.10.
12.18	AMOUNT CSED: The dollar amount of TCs 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date (CSED) had expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module has expired.
12.18.1	TC 534 CSED AMOUNT: The dollar amount of partial statute expirations from line 12.18. Subtracting line 12.18.1 from 12.18 will give the dollar amount associated with TDA module dispositions from line 12.7.8.12.
12.19	RESERVED (literal only)
12.20	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 57) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

CREDITS (literal only)

LINE NUMBER	DEFINITION
13.0	AMOUNT COLLECTED: The net amount of payment transactions (money collected) which posted to modules in active TDA status for this function during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896. (See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses)
13.1	AMOUNT ABATED: The net amount of abatement transactions (amount the IRS lowered from what was owed), which posted to TDAs during the report period. This is not a subset of Line 13.0. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. Note: TC 604 only counted if no TC 605 in the same cycle.
13.1.1	REL AMT PAID: (Related Amount Paid) The dollar amount of TDA abatements from line 13.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 13.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes \$1,000 payment, B will also get \$1,000 credit/abatement because of it. The abatement for B is both line 13.1 and 13.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 13.0 Amount Collected.
13.2	AMOUNT OFFSET: The net amount of offset transactions that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 13.0 Amount Collected.
13.3	RESERVED (literal only)
13.4	DR/NR AMOUNT ABATED: The net amount of abatement transactions that posted to TDAs in DR/NR inventory status during the report period. This is not a subset of Line 13.0 Amount Collected. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. Note: TC 604 only counted if no TC 605 in the same cycle.
13.4.1	DR/NR REL AMT PAID (Related Amount Paid): The dollar amount of TDA abatements from line 13.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.
13.5	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 58) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

STRATIFICATIONS (literal only) UNREVERSED AMTS COL From 13.0 (literal only)

LINE NUMBER	DEFINITION
13.6	\$0-99,999: The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of \$0.01 through \$99,999.99.
13.7	\$100,000-499,999: The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of \$100,000.00 through \$499,999.99.
13.8	\$500,000-999,999: The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of \$500,000.00 through \$999,999.99.
13.9	\$1,000,000-1,999,999: The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
13.10	\$2,000,000-4,999,999: The dollar amount of transactions from line 13.0 where the net transaction amount is a credit in the range of \$2,000,000 through \$4,999,999.99.
13.11	\$5,000,000-9,999,999: The dollar amount of transactions from line 13.0 where the net transaction amount is a credit in the range of \$5,000,000.00 through \$9,999,999.99.
13.12	\$10,000,000 & OVER: The dollar amount of transactions from line 13.0 where the net transaction amount is a credit of at least \$10,000,000.00.

COL REVERSALS/REFDS FR 13.0 (literal only) (REFDS is refunds)

LINE NUMBER	DEFINITION
13.13	\$0-99,999: The dollar amount of transactions from line 13.0 where the net transaction amount is a debit from \$0.01 through \$99,999.99.
13.14	\$100,000-499,999: The dollar amount of transactions from line 13.0 where the net transaction amount is a debit from \$100,000.00 through \$499,999.99.
13.15	\$500,000-999,999: The dollar amount of transactions from line 13.0 where the net transaction amount is a debit from \$500,000.00 through \$999,999.99.
13.16	\$1,000,000 & OVER: The dollar amount of transactions from line 13.0 where the net transaction amount is a debit of at least \$1,000,000.00.

Exhibit 5.2.4-2 (Cont. 59) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME IN ACS BEFORE POSTING UNREVERSED AMTS FROM 13.0 (literal only)

LINE NUMBER	DEFINITION
13.17	AMT COL 0-4 CYCLES: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by ACS.
13.18	AMT COL 5-8 CYCLES: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 5 cycles through 8 cycles from the time the TDA module was received by ACS.
13.19	AMT COL 9-25 CYCLES: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 9 cycles through 25 cycles from the time the TDA module was received by ACS.
13.20	AMT COL 26-52 CYCLES: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received the ACS.
13.21	AMT COL 53-104 CYCLES: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by ACS.
13.22	AMT COL OVER 2 YR: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by the ACS.

Exhibit 5.2.4-2 (Cont. 60) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****TIME LEFT ON CSUED BEFORE POSTING UNREV AMTS FROM 13.0 (literal only)***

LINE NUMBER	DEFINITION
13.23	AMT UNDER 1 YR: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
13.24	AMT FROM 1 UP TO 4 YR: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
13.25	AMT FROM 4 UP TO 8 YR: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
13.26	AMT FROM 8 UP TO 9 YR: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
13.27	AMT 9 OR MORE YRS: The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
13.28	AMT CSUED UNDETERMINED: The dollar amount from line 13.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

UNREVERSED OFFSETS FROM 13.2 (literal only)

LINE NUMBER	DEFINITION
13.29	\$0-999,999: The dollar amount from line 13.2 where the net transaction amount is a credit in the range of \$.01 through \$999,999.99.
13.30	\$1,000,000-1,999,999: The dollar amount from line 13.2 where the net transaction amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
13.31	\$2,000,000-4,999,999: The dollar amount from line 13.2 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
13.32	\$5,000,000 & OVER: The dollar amount from line 13.2 where the net transaction amount is a credit of at least \$5,000,000.00.

Exhibit 5.2.4-2 (Cont. 61) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

REVERSED OFFSETS FROM 13.2 (literal only)

LINE NUMBER	DEFINITION
13.33	\$0-999,999: The dollar amount from line 13.2 where the net transaction amount is a debit in the range of \$0.01 through \$999,999.99.
13.34	\$1,000,000 & OVER: The dollar amount from line 13.2 where the transaction is a debit for an amount of at least \$1,000,000.00.

CASE GRADES OF AMTS FROM 13.0 (literal only)

LINE NUMBER	DEFINITION
13.35	GRADE 13: The amount collected from line 13.0 where the grade level of the TDA is 13.
13.36	GRADE 12: The amount collected from line 13.0 where the grade level of the TDA is 12.
13.37	GRADE 11: The amount collected from line 13.0 where the grade level of the TDA is 11.
13.38	GRADE 09: The amount collected from line 13.0 where the grade level of the TDA is 09. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
13.39	RESERVED (literal only)
13.40	RESERVED (literal only)
13.41	ACA 5000A/4980H COLL: The amount collected on modules of these ACA provisions. Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
13.42	PROV 9010 COLL: The amount collected on modules of this ACA provision.

Exhibit 5.2.4-2 (Cont. 62) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****TDA MODULE INVENTORY (literal only)***

LINE NUMBER	DEFINITION
14.0	NO. TDA MODULE INV: The number of TDA modules assigned to ACS being reported. The last four digits of the TDA assignment number must fall in the range of 0000 through 0999.
14.1	NO. 0110: The number of TDA modules from line 14.0 where the last four digits of the TDA assignment number equal 0110, indicating the taxpayer was assigned to ACS and there was related correspondence.
14.2	NO. 06XX: The number of TDA modules from line 14.0 where the last four digits of the TDA assignment number falls in the range of 0600 through 0699, indicating the taxpayer was returned from the Queue.
14.2.1	NO. 0600: The number of TDA modules from line 14.0 where the last four digits of the TDA assignment number equal 0600, indicating the taxpayer was systemically returned from the Queue.
14.2.2	RESERVED (literal only)
14.3	PRIMARY AO VARIES: The number of TDA modules where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO assignment.
14.4	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 63) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 14.5 through 14.8 equals Line 14.0 NO. TDA MODULE INV.
14.5	LESS THAN 6 MONTHS: The number of TDA modules from line 14.0 which, less than 26 cycles ago, moved into ACS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance, the cycle of receipt from Field Collection, Queue or CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
14.6	6 MONTHS TO 9 MONTHS: The number of TDA modules from line 14.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into ACS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from Field Collection, Queue, CSCO, or the cycle that TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
14.7	10 TO 15 MONTHS: The number of TDA modules from line 14.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into ACS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from Field Collection, Queue or CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue or CSCO for at least one week.
14.8	16 MONTHS AND OVER: The number of TDA modules from line 14.0 which at least 65 cycles ago moved into ACS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from Field Collection, Queue or CSCO, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue, CSCO for at least one week.
14.9	NO. CYCLES: The number of cycles (weeks) the TDA modules from line 14.0 have been in inventory in ACS. Dividing line 14.9 by line 14.0 will show the average age of the ACS TDA inventory.

Exhibit 5.2.4-2 (Cont. 64) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME LEFT ON CSED (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 14.10 through 14.18 equals Line 14.0 NO. TDA MODULE INV.
14.10	LESS THAN 1 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 0 cycles through 51 cycles.
14.11	1 YR LESS THAN 2 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 52 cycles through 103 cycles.
14.12	2 YR LESS THAN 3 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 104 cycles through 155 cycles.
14.13	3 YR LESS THAN 4 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 cycles through 207 cycles.
14.14	4 YR LESS THAN 7 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 208 cycles through 363 cycles.
14.15	7 YR LESS THAN 8 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 364 cycles through 415 cycles.
14.16	8 YR LESS THAN 9 YR: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 416 cycles through 467 cycles.
14.17	9 YR & OVER: The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.
14.18	UNDETERMINED: The number of TDA modules from line 14.0 where the Collection Statute Expiration Date (CSED) on IDRS is blank or zeros. This happens when the CSED is suspended by events such as bankruptcy or OIC. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non-CAR program determines the date for all IDRS users.
14.19	NO. CSED CYCLES: The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 14.0. Dividing line 14.19 by line 14.0 will show the average amount of remaining CSED age of the ACS TDA inventory.

Exhibit 5.2.4-2 (Cont. 65) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

AMOUNT STRATIFICATIONS (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 14.20 through 14.24 equals Line 14.0 NO. TDA MODULE INV.
14.20	NO. UNDER \$2,000: The number of TDA modules from line 14.0 where the unpaid balance of assessment is less than \$2,000.00.
14.21	NO. \$2,000-9,999: The number of TDA modules from line 14.0 where the unpaid balance of assessment is from \$2,000.00 through \$9,999.99.
14.22	\$10,000-24,999: The number of TDA modules from line 14.0 where the unpaid balance of assessment is from \$10,000.00 through \$24,999.99.
14.23	\$25,000-99,999: The number of TDA modules from line 14.0 where the unpaid balance of assessment is from \$25,000.00 through \$99,999.99.
14.24	\$100,000 & OVER: The number of TDA modules from line 14.0 where the unpaid balance of assessment is at least \$100,000.00.

Exhibit 5.2.4-2 (Cont. 66) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)****TAX PERIOD (literal only)**

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 14.25 through 14.29 equals Line 14.0 NO. TDA MODULE INV.
14.25	NO. TAX YR 202X: The number of TDA modules from line 14.0 where the tax period is for a month in 202X. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
14.26	NO. TAX YR 202X: The number of TDA modules from line 14.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
14.27	NO. TAX YR 202X: The number of TDA modules from line 14.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
14.28	NO. TAX YR 202X: The number of TDA modules from line 14.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
14.29	NO. 202X & PRIOR: The number of TDA modules from line 14.0 where the tax period is for a month in 202X or a prior year. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-2 (Cont. 67) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 14.30 through 14.33 equals Line 14.0 NO. TDA MODULE INV.
14.30	GR 13 MOD INV: The number of TDA modules from line 14.0 where the grade level of the TDA is 13.
14.31	GR 12 MOD INV: The number of TDA modules from line 14.0 where the grade level of the TDA is 12.
14.32	GR 11 MOD INV: The number of TDA modules from line 14.0 where the grade level of the TDA is 11.
14.33	GR 09 MOD INV: The number of TDA modules from line 14.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

DR/NR INVENTORY (literal only)

LINE NUMBER	DEFINITION
14.34	NO. DR/NR: The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR inventory statuses.
14.34.1	NO. LITIGATION: The number of DR/NR TDA modules from line 14.34 in litigation status (72 or 89 with TC 520).
14.34.2	NO. OIC: The number of DR/NR TDA modules from line 14.34 in offer-in-compromise status (71).

Exhibit 5.2.4-2 (Cont. 68) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

DOLLAR AMOUNTS (literal only)

LINE NUMBER	DEFINITION
14.35	AMT IN INVENTORY: The dollar amount associated with the TDA modules from line 14.0.
14.36	AMT INV. INCREASE: The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 14.0 during the report period. This data is needed in computing available dollars for collection.
14.37	AMT \$25,000-99,999: The dollar amount associated with the TDA modules from line 14.23.
14.38	AMT \$100,000 & OVER: The dollar amount associated with the TDA modules from line 14.24.
14.39	AMT IN DR/NR INV: The dollar amount associated with the TDA modules from line 14.34.
14.39.1	AMT LITIGATION: The dollar amount associated with the TDA modules from line 14.34.1.
14.39.2	AMT AWAITING ADJ: The dollar amount associated with those TDA modules from line 14.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.
14.39.3	AMT AWAITING PAY TR: The dollar amount associated with those TDA modules from line 14.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.
14.40	NO. ACA 5000A/4980H INV: The number of modules from line 14.0 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43). Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
14.41	PROV 9010 INV: The number of modules from line 14.0 that had ACA Provision 9010.

Exhibit 5.2.4-2 (Cont. 69) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER RECEIPTS (literal only)

LINE NUMBER	DEFINITION
15.1	NO. TDA TP RECEIPTS: The number of taxpayers or entities associated with line 11.0 which had no existing TDA or TDI in inventory at the time of receipt.
15.1.1	NO. GRADE 13: The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 13.
15.1.2	NO. GRADE 12: The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 12.
15.1.3	NO. GRADE 11: The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 11.
15.1.4	NO. GRADE 09: The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
15.1.5	NO. FROM CFF (Field Collection): Number of TDA taxpayers or entities from line 15.1 that had a change in assignment number from Field Collection to ACS.
15.1.6	NO. FROM QUEUE: Number of TDA taxpayers or entities from line 15.1 that had a change in assignment number from the Queue to ACS.
15.1.7	RESERVED (literal only)
15.1.8	NO. FROM CSCO: Number of TDA taxpayers or entities from line 15.1 that had a change in assignment number from CSCO to ACS.
15.1.9	NO. TDA TP ISSUANCES: The number of taxpayers or entities associated with line 11.1 which had no existing TDA or TDI in inventory at the time of issuance.
15.1.9.1	NO. GRADE 13: The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 13.
15.1.9.2	NO. GRADE 12: The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 12.
15.1.9.3	NO. GRADE 11: The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 11.

Exhibit 5.2.4-2 (Cont. 70) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
15.1.9.4	NO. GRADE 09: The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
15.1.10	RESERVED (literal only)

TDA TAXPAYER DISPOSITIONS (literal only)

LINE NUMBER	DEFINITION
15.2	NO. TDA TP DISPOSITIONS: The number of taxpayers or entities associated with line 12.7 with no remaining TDA or TDI.
15.2.1	NO. GRADE 13: The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity is 13.
15.2.2	NO. GRADE 12: The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity is 12.
15.2.3	NO. GRADE 11: The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity is 11.
15.2.4	NO. GRADE 09: The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
15.2.5	NO. TC 530-39: The number of taxpayers or entities associated with line 12.7.8.4 with no remaining TDA or TDI.
15.2.6	RESERVED (literal only)
15.2.7	NO. TC 530-37/38: Number of Taxpayers or Entities with a CC38 and a indicator of 8 that were transferred from ACS to Private Debt Collection (PDC) Note: TC 530 with indicator of 7 for CC 37 (represents the Queue) and indicator 8 for CC 38 (represents ACS)

Exhibit 5.2.4-2 (Cont. 71) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER INVENTORY (literal only)

LINE NUMBER	DEFINITION
15.3	NO. TDA TP INVENTORY: The number of taxpayers or entities associated with line 14.0.
15.3.1	NO. GRADE 13: The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity is 13.
15.3.2	NO. GRADE 12: The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity is 12.
15.3.3	NO. GRADE 11: The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity is 11.
15.3.4	NO. GRADE 09: The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity is 9. Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.
15.3.5	NO. WITH 1 TDA: The number of taxpayers or entities from line 15.3 where there is only one remaining TDA open at the end of the report period.
15.3.6	NO. WITH 2 TDA: The number of taxpayers or entities from line 15.3 where there are two remaining TDAs open at the end of the report period.
15.3.7	NO. WITH 3 TDA: The number of taxpayers or entities from line 15.3 where there are three remaining TDAs open at the end of the report period.
15.3.8	NO. WITH 4 TDA: The number of taxpayers or entities from line 15.3 where there are four remaining TDAs open at the end of the report period.
15.3.9	NO. WITH 5-9 TDA: The number of taxpayers or entities from line 15.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.
15.3.10	NO. 10 OR MORE TDA: The number of taxpayers or entities from line 15.3 where there are 10 or more remaining TDAs open at the end of the report period.
15.3.11	NO. TRUST FUND TP: The number of taxpayers or entities from line 15.3 where there is at least one open TFRP TDA at the end of the report period.
15.3.11.1	NO. WITH 1 TDA: The number of Trust Fund taxpayers or entities from line 15.3.11 with only one remaining TDA open at the end of the report period.
15.3.11.2	NO. WITH 2 TDA: The number of Trust Fund taxpayers or entities from line 15.3.11 with two remaining TDAs open at the end of the report period.
15.3.11.3	NO. WITH 3 TDA: The number of Trust Fund taxpayers or entities from line 15.3.11 with three remaining TDAs open at the end of the report period.

Exhibit 5.2.4-2 (Cont. 72) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)**

LINE NUMBER	DEFINITION
15.3.11.4	NO. WITH 4 TDA: The number of Trust Fund taxpayers or entities from line 15.3.11 with four remaining TDAs open at the end of the report period.
15.3.11.5	NO. WITH 5-9 TDA: The number of Trust Fund taxpayers or entities from line 15.3.11 with more than four and less than 10 remaining TDAs open at the end of the report period.
15.3.11.6	NO. 10 OR MORE TDA: The number of Trust Fund taxpayers or entities from line 15.3.11 with 10 or more remaining TDAs open at the end of the report period.
15.3.11.7	RESERVED (literal only)
15.3.11.8	RESERVED (literal only)
15.3.11.9	ACS PYRAMIDING IND: The number of TDA taxpayers or entities (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to ACS.
15.3.11.10	RESERVED (literal only)
15.3.12	AGG TDA <\$25,000: The number of taxpayers or entities from line 15.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than \$25,000.00.
15.3.13	>\$24,999 < \$100,000: The number of taxpayers or entities from line 15.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$25,000.00, but less than \$100,000.00.
15.3.14	>\$100,000: The number of taxpayers or entities from line 15.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$100,000.00.
15.3.15	NO. ATAT TP INV: The number of taxpayers or entities from line 15.3 where the taxpayer has at least one TDA module with either an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or (MFT 55 only) containing a Penalty Reference Number 628.
15.4	NO. TDA TP DR/NR INV: The number of taxpayers or entities associated with line 14.34.
15.5	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 73) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

COMPLIANCE SERVICES COLLECTION OPERATIONS (CSCO) (literal only)
TDA MODULE RECEIPTS (literal only)

LINE NUMBER	DEFINITION
16.0	NO. TDA RECEIPTS: The number of TDA modules received into Compliance Services Collection Operations (CSCO). The sum of lines 16.1, 16.2, 16.3, 16.4 and 16.6.
16.1	NO. ISSUED TO CSCO: The number of tax modules going into TDA status during the report period. Includes only TDA module issuances where the TDA assignment number shows a Branch 8.
16.2	NO. TRSFR IN W/IN FNCT: The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
16.3	NO. FROM ACS: The number of TDA modules that had a change in assignment from ACS to CSCO being reported.
16.4	NO. FROM QUEUE: The number of TDA modules that had a change in assignment from the Queue to the CSCO being reported.
16.5	RESERVED (literal only)
16.6	NO. FROM CFF (Field Collection): The number of TDA modules that had a change in assignment from Field Collection to the CSCO being reported.
16.7	ACA 5000A/4980H RCPTS: The number of module receipts for these ACA provisions. Note: Provision 5000A Includes IMF MFT 35 and, beginning January 2016, MFT 65; Provision 4980H is BMF MFT 43.
16.8	PROV 9010 RCPTS: They are MFT 79 with TC 298 with a Tax Period yyyy09.

Exhibit 5.2.4-2 (Cont. 74) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)****RECEIPT DETAILS (literal only)**

LINE NUMBER	DEFINITION
16.9	NO. ISSUED X CODED: The number of TDA module issuances from line 16.1 on Trust Fund accounts where the Primary TDA Code is X.
16.10	ISSUED FR NOTICE: The number of TDA module issuances from line 16.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF ONLY), 56 or 58.
16.10.1	RESERVED (literal only)
16.11	ISSUED FR IA: The number of TDA module issuances from line 16.1 where the status as of the prior weekend was 6X (Installment Agreement).
16.12	ISSUED FR OTHER: The number of TDA module issuances from line 16.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.
16.13	NO. ISS \$25,000-99,999: The number of TDA module issuances from line 16.1 where the amount was between \$25,000.00-\$99,999.99 at the time of the issuance.
16.14	NO. ISS \$100,000 & OVER: The number of TDA module issuances from line 16.1 that were \$100,000 and over at the time of the issuance.
16.15	EXAM/MFT 20 ISSUANCES: The number of TDA module issuances from line 16.1 where the modules contain a TC 300, 304 or 308 greater than \$0.00 and, if Non-Master File, also includes TDA modules where the MFT is equal to 20.
16.16	NO. ISSUED 8000-SFR: The number of TDA module issuances from line 16.1 where the TDA assignment equals 8000 indicating the TDAs are related to associated TDIs in the Substitute for Return (SFR) program in CSCO.
16.17	RESERVED (literal only)
16.18	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 75) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

RECEIPT DOLLAR AMOUNTS (literal only)

LINE NUMBER	DEFINITION
16.19	AMOUNT RECEIPTS: The dollar amount associated with TDA modules from line 16.0.
16.20	AMOUNT ISSUED: The dollar amount associated with TDA modules from line 16.1.
16.21	AMOUNT TRANSFERS-IN: The dollar amount associated with TDA modules from line 16.2.
16.22	AMOUNT FROM ACS: The dollar amount associated with TDA modules from line 16.3.
16.23	AMOUNT FROM QUEUE: The dollar amount associated with TDA modules from line 16.4.
16.24	RESERVED (literal only)
16.25	AMOUNT FROM CFF (Field Collection): The dollar amount associated with TDA modules from line 16.6.
16.26	RESERVED (literal only)
16.27	AMOUNT ISS X CODED: The dollar amount of TDA modules from line 16.9.
16.28	AMT ISS FR NOTICE: The dollar amount associated with the TDA issuances shown on line 16.10.
16.29	AMT ISS FR IA: The dollar amount associated with the TDA issuances shown on line 16.11.
16.30	AMOUNT ISS \$25,000-99,999: The dollar amount associated with TDA modules from line 16.13.
16.31	AMT ISS \$100,000 & OVER: The dollar amount associated with TDA modules from line 16.14.
16.32	AMT ISS 8000-SFR: The dollar amount associated with TDA modules from line 16.16.
16.33	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 76) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE GRADE DATA (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 16.34, 16.35, 16.36 and 16.37 equals Line 16.0 NO. TDA RECEIPTS.
16.34	NO. GR 13 TDA RECEIPTS: The number of TDA modules from line 16.0 where the grade level of the TDA is 13.
Blank	Note: The sum of Lines 16.34.1, 16.35.1, 16.36.1 and 16.37.1 equals Line 16.1 NO. ISSUED TO CSCO.
16.34.1	NO. GR 13 TDA ISSUED: The number of TDA modules from line 16.1 where the grade level of the TDA is 13.
16.35	NO. GR 12 TDA RECEIPTS: The number of TDA modules from line 16.0 where the grade level of the TDA is 12.
16.35.1	NO. GR 12 TDA ISSUED: The number of TDA modules from line 16.1 where the grade level of the TDA is 12.
16.36	NO. GR 11 TDA RECEIPTS: The number of TDA modules from line 16.0 where the grade level of the TDA is 11.
16.36.1	NO. GR 11 TDA ISSUED: The number of TDA modules from line 16.1 where the grade level of the TDA is 11.
16.37	NO. GR 09 TDA RECEIPTS: The number of TDA modules from line 16.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
16.37.1	NO. GR 09 TDA ISSUED: The number of TDA modules from line 16.1 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-2 (Cont. 77) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
17.0	NO. TDA MODULE ACTIVITY: The sum of lines 17.1, 17.2, 17.3, 17.5 and 17.7.
17.1	NO. TRSFR OUT W/IN FNCT: The number of TDA modules that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
17.2	NO. OUT TO ACS: The number of TDA modules where the assignment changed from CSCO being reported to ACS within the same area.
17.3	NO. OUT TO QUEUE: The number of TDA modules where the assignment changed from CSCO being reported to the Queue within the same area.
17.4	RESERVED (literal only)
17.5	NO. OUT TO CFF (Field Collection): The number of TDA modules where the assignment changed from CSCO to Field Collection within the same area.
17.6	RESERVED (literal only)
17.7	TDA MODULE DISP: The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution status.
Blank	Note: The sum of Lines 17.7.1 through 17.7.4 equals Line 17.7 TDA MODULE DISP.
17.7.1	NO. GRADE 13 DISP: The number of TDA modules from line 17.7 where the grade level of the TDA is 13.
17.7.2	NO. GRADE 12 DISP: The number of TDA modules from line 17.7 where the grade level of the TDA is 12.
17.7.3	NO. GRADE 11 DISP: The number of TDA modules from line 17.7 where the grade level of the TDA is 11.
17.7.4	NO. GRADE 09 DISP: The number of TDA modules from line 17.7 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
17.7.5	RESERVED (literal only)
17.7.6	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDA modules from line 17.7 were received in CSCO and the week in which the TDA modules were disposed.

Exhibit 5.2.4-2 (Cont. 78) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
17.7.6.1	AVERAGE CYCLES DISP: Line 17.7.6 divided by line 17.7.
17.7.7	<p>NO. TO IMM. RES (Immediate Resolution): The number of TDA dispositions from line 17.7 that were full paid (status 12) during the report period. Excludes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. <p>See Line 17.7.8 below for modules that include these exclusions.</p>
Blank	Note: The sum of Lines 17.7.7.1 through 17.7.7.4 equals Line 17.7.7 NO. TO IMM. RES.
17.7.7.1	NO. GRADE 13: The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 13.
17.7.7.2	NO. GRADE 12: The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 12.
17.7.7.3	NO. GRADE 11: The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 11.
17.7.7.4	<p>NO. GRADE 09: The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 9.</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
17.7.7.5	<p>ACA 5000A/4980H DISP: The number of module dispositions for the ACA provisions.</p> <p>Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.</p>
17.7.7.6	PROV 9010 DISP: The number of module dispositions for this ACA provision.
17.7.8	<p>NO. DR/NR DISP: The number of TDA module dispositions from line 17.7 that went to a Delayed Resolution/No Results status. Includes:</p> <ul style="list-style-type: none"> • TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted. • BMF TDAs which moved to status 12 due to a TC 538. • TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired. <p>The major DR/NR statuses are broken out on lines 17.7.8.1 through 17.7.8.12. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list.</p>

Exhibit 5.2.4-2 (Cont. 79) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
17.7.8.1	NO. TO IA: The number of TDA module dispositions from line 17.7.8 that went to an Installment Agreement status (6X) during the report period.
17.7.8.2	NO. TO DEFERRED: The number of TDA module dispositions from line 17.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
17.7.8.3	NO. CURR. NOT COL: The number of TDA module dispositions from line 17.7.8 that were reported in currently not collectible status (53) resulting from a TC 530 with Closing Code 01-08, 10-38.
17.7.8.4	DUE TO 530-39: The number of TDA module dispositions from line 17.7.8 that were reported in currently not collectible status (53) with a TC 530 with Closing Code 39.
17.7.8.5	UTL/UTC: The number of TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 03 or 12.
17.7.8.6	BMF BNK/DEF: The number of BMF TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible as bankrupt or defunct. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 07 or 10.
17.7.8.7	HARDSHIP: The number of TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code from 24 through 32.
17.7.8.8	NO. TO OIC ST 71: The number of TDA module dispositions from line 17.7.8 which moved to OIC status 71.
17.7.8.9	NO. TO ADJUSTMENT: The number of TDA module dispositions from line 17.7.8 reflecting status 53 due to TC 470 with Closing Code 90.
17.7.8.10	NO. TO LITIGATION: The number of TDA module dispositions from line 17.7.8 which moved to litigation status (72 or 89 with a TC 520).
17.7.8.11	NO. REL OFF PD: The number of TFRP TDA module dispositions from line 17.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pending or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.
17.7.8.12	NO. CSED: The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.
17.7.8.13	NO. OTHER DISP: The number of TDA module dispositions which did not qualify for other lines in the 17.7.8.X series.
17.7.8.14	530-39 CYCS TO DISP: The number of cycles from line 2.7.5 associated with the modules from line 17.7.8.4.
17.7.8.15	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 80) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
17.7.8.16	ACA 5000A/4980H DRNR: The number of modules from line 17.7.8 with MFT 35, 43 or 65.
17.7.8.17	5000A/4980H CNC: The number of modules from line 17.7.8.3 with MFT 35, 43 or 65 Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
17.7.8.18	NO 9010 DR/NR: The number of modules from line 17.7.8 that were ACA Provision 9010.
17.7.8.19	5000A/4980H TO IA: The number of modules from line 17.7.8.1 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
17.7.8.20	5000A/4980H TO OIC: The number of modules from line 17.7.8.8 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
17.7.8.21	SRP/ESRP LITIGATION: The number of modules from line 17.7.8.10 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43).
17.7.8.22	RESERVED (literal only)
17.8	AMT TRANSFERS-OUT: The dollar amount associated with TDA modules from line 17.1.
17.9	AMT TO ACS: The dollar amount associated with TDA modules from line 17.2.
17.10	AMT TO QUEUE: The dollar amount associated with TDA modules from line 17.3.
17.11	RESERVED (literal only)
17.12	AMT TO CFF (Field Collection): The dollar amount associated with TDA modules from line 17.5.
17.13	RESERVED (literal only)
17.14	AMT TO CNC: The dollar amount associated with TDA module dispositions from line 17.7.8.3.
17.14.1	AMT TC 530-39: The dollar amount associated with TDA module dispositions from line 17.7.8.4.
17.14.2	AMT TO UTL/UTC: The dollar amount associated with TDA module dispositions from line 17.7.8.5.
17.14.3	AMT TO BNK/DEF: The dollar amount associated with TDA module dispositions from line 17.7.8.6.
17.14.4	AMT TO HARDSHIP: The dollar amount associated with TDA module dispositions from line 17.7.8.7.
17.14.5	AMT ACA 5000A/SRP/4980H CNC: The dollar amount associated with TDA module dispositions from line 17.14 which are associated with these ACA provisions. Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.

Exhibit 5.2.4-2 (Cont. 81) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
17.15	AMT TO OIC ST 71: The dollar amount of TDA modules from line 17.7.8.8 which moved to OIC status 71.
17.16	AMT TO ADJUSTMENT: The dollar amount associated with TDA module dispositions from line 17.7.8.9.
17.17	AMT TO LITIGATION: The dollar amount associated with TDA module dispositions from line 17.7.8.10.
17.18	AMOUNT CSED: The dollar amount of TCs 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date (CSED) has expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module have expired.
17.18.1	TC 534 CSED AMOUNT: The dollar amount of partial statute expirations from line 17.18. Subtracting line 17.18.1 from 17.18 will give the dollar amount associated with TDA module dispositions from line 17.7.8.12.
17.19	RESERVED (literal only)
17.20	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 82) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

CREDITS (literal only)

LINE NUMBER	DEFINITION
18.0	AMOUNT COLLECTED: The net amount of payment transactions (money collected) which posted to modules in active TDA status for this function during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896. (See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses)
18.1	AMOUNT ABATED: The net amount of abatement transactions (amount the IRS lowered from what was owed), which posted to TDAs during the report period. This includes TC 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. This is not a subset of Line 18.0 Amount Collected. Note: TC 604 only counted if no TC 605 in the same cycle.
18.1.1	REL AMT PAID: (Related Amount Paid) The dollar amount of TDA abatements from line 18.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 18.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes \$1,000 payment, B will also get \$1,000 credit/abatement because of it. The abatement for B is both line 18.1 and 18.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 18.0 Amount Collected.
18.2	AMOUNT OFFSET: The net amount of offset transactions that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 18.0 Amount Collected.
18.3	DR/NR AMOUNT COLLECTED: The net amount of payment transactions that posted to TDAs that were in DR/NR status during the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR inventory statuses. The payment transactions consist of TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896. This is not a subset of Line 18.0 Amount Collected.
18.4	DR/NR AMOUNT ABATED: The net amount of abatement transactions that posted to TDAs that were in DR/NR status during the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR inventory statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. This is not a subset of Line 18.0 Amount Collected. Note: TC 604 only counted if no TC 605 in the same cycle.

Exhibit 5.2.4-2 (Cont. 83) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
18.4.1	DR/NR REL AMT PAID (Related Amount Paid): The dollar amount of TDA abatements from line 18.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.
18.5	DR/NR AMOUNT OFFSET: The net amount of offset transactions that posted to TDAs that were in DR/NR status during the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR statuses. The offset transactions consist of TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792, and 796. This is not a subset of Line 18.3 DR/NR Amount Collected.

STRATIFICATIONS (literal only) UNREVERSED AMTS COL FROM 18.0 (literal only)

LINE NUMBER	DEFINITION
18.6	\$0-99,999: The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of \$0.01 through \$99,999.99.
18.7	\$100,000-499,999: The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of \$100,000.00 through \$499,999.99.
18.8	\$500,000-999,999: The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of \$500,000.00 through \$999,999.99.
18.9	\$1,000,000-1,999,999: The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
18.10	\$2,000,000-4,999,999: The dollar amount of transactions from line 18.0 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
18.11	\$5,000,000-9,999,999: The dollar amount of transactions from line 18.0 where the net transaction amount is a credit in the range of \$5,000,000.00 through \$9,999,999.99.
18.12	\$10,000,000 & OVER: The dollar amount of transactions from line 18.0 where the net transaction amount is a credit of at least \$10,000,000.00.

Exhibit 5.2.4-2 (Cont. 84) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****COL REVERSALS/REFDS FR 18.0 (literal only) (REFDS is refunds)***

LINE NUMBER	DEFINITION
18.13	\$0-99,999: The dollar amount of transactions from line 18.0 where the net transaction amount is a debit from \$0.01 through \$99,999.99.
18.14	\$100,000-499,999: The dollar amount of transactions from line 18.0 where the net transaction amount is a debit from \$100,000.00 through \$499,999.99.
18.15	\$500,000-999,999: The dollar amount of transactions from line 18.0 where the net transaction amount is a debit from \$500,000.00 through \$999,999.99.
18.16	\$1,000,000 & OVER: The dollar amount of transactions from line 18.0 where the transaction amount is a debit of at least \$1,000,000.00.

TIME IN CSCO BEFORE POSTING UNREVERSED AMTS FROM 18.0 (literal only)

LINE NUMBER	DEFINITION
18.17	AMT COL. 0-4 CYCLES: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by CSCO.
18.18	AMT COL. 5-8 CYCLES: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 5 cycles through 8 cycles from the time the TDA module was received by CSCO.
18.19	AMT COL. 9-25 CYCLES: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 9 cycles through 25 cycles from the time the TDA module was received by CSCO.
18.20	AMT COL. 26-52 CYCLES: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received by CSCO.
18.21	AMT COL. 53-104 CYCLES: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by CSCO.
18.22	AMT COL. OVER 2 YR: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by CSCO.

Exhibit 5.2.4-2 (Cont. 85) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 18.0 (literal only)

LINE NUMBER	DEFINITION
18.23	AMT. UNDER 1 YR: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
18.24	AMT. FROM 1 UP TO 4 YR: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
18.25	AMT. FROM 4 UP TO 8 YR: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
18.26	AMT. FROM 8 UP TO 9 YR: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
18.27	AMT. 9 OR MORE YRS: The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
18.28	AMT. CSED UNDETERMINED: The dollar amount from line 18.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

UNREVERSED OFFSETS FROM 18.2 (literal only)

LINE NUMBER	DEFINITION
18.29	\$0-999,999: The dollar amount from line 18.2 where the net transaction amount is a credit in the range of \$0.01 through \$999,999.99.
18.30	\$1,000,000-1,999,999: The dollar amount from line 18.2 where the net transaction amount is a credit in the range of \$1,000,000.00 through \$1,999,999.99.
18.31	\$2,000,000-4,999,999: The dollar amount from line 18.2 where the net transaction amount is a credit in the range of \$2,000,000.00 through \$4,999,999.99.
18.32	\$5,000,000 & OVER: The dollar amount from line 18.2 where the net transaction amount is a credit of at least \$5,000,000.00.

Exhibit 5.2.4-2 (Cont. 86) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

REVERSED OFFSETS FROM 18.2 (literal only)

LINE NUMBER	DEFINITION
18.33	\$0-999,999: The dollar amount from line 18.2 where the net transaction amount is a debit in the range of \$0.01 through \$999,999.99.
18.34	\$1,000,000 & OVER: The dollar amount from line 18.2 where the transaction is a debit for an amount of at least \$1,000,000.00.

CASE GRADES OF AMTS FROM 18.0 (literal only)

LINE NUMBER	DEFINITION
18.35	GRADE 13: The amount collected from line 18.0 where the grade level of the TDA is 13.
18.36	GRADE 12: The amount collected from line 18.0 where the grade level of the TDA is 12.
18.37	GRADE 11: The amount collected from line 18.0 where the grade level of the TDA is 11.
18.38	GRADE 09: The amount collected from line 18.0 where the grade level of the TDA is 09. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
18.39	RESERVED (literal only)
18.40	RESERVED (literal only)
18.41	ACA 5000A/4980H COLL: The amount collected on modules of these ACA provisions. Note: Beginning in January 2016, this also includes MFT 65, Mirrored Assessments.
18.42	PROV 9010 COLL: The amount collected on modules of this ACA provision.

Exhibit 5.2.4-2 (Cont. 87) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
19.0	NO. TDA MODULE INV: The number of TDA modules assigned to CSCO being reported. The last four digits of the TDA assignment number must fall in the range 8000 through 8999.
19.1	NO. 8000-SFR: The number of TDA modules from line 19.0 where the last four digits of the TDA assignment number equals 8000, indicating the TDA modules are related to a TDI in Substitute for Return (SFR) processing.
19.2	RESERVED (literal only)
19.2.1	RESERVED (literal only)
19.2.2	RESERVED (literal only)
19.3	PRIMARY AO VARIES: The number of TDA modules where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
19.4	RESERVED (literal only)

Exhibit 5.2.4-2 (Cont. 88) (11-16-2023)**Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)*****AGE IN FUNCTION (literal only)***

LINE NUMBER	DEFINITION
19.5	LESS THAN 6 MONTHS: The number of TDA modules from line 19.0 which. less than 26 cycles ago, moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance, the cycle of receipt from ACS, Queue or Field Collection, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue, CSCO for at least one week.
19.6	6 MONTHS TO 9 MONTHS: The number of TDA modules from line 19.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Queue or Field Collection, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue, CSCO for at least one week.
19.7	10 TO 15 MONTHS: The number of TDA modules from line 19.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Queue or Field Collection, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue, CSCO for at least one week.
19.8	16 MONTHS AND OVER: The number of TDA modules from line 19.0 which at least 65 cycles ago moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS, Queue or Field Collection, or the cycle the TDA transferred-in. Aging begins over at zero each time a TDA moves between ACS, Field Collection, Queue, CSCO for at least one week.
19.9	NO. CYCLES: The number of cycles (weeks) the TDA modules from line 19.0 have been in inventory in CSCO. Dividing line 19.9 by line 19.0 will show the average age of the CSCO TDA inventory.

Exhibit 5.2.4-2 (Cont. 89) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TIME LEFT ON CSED (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 19.10 through 19.18 equals Line 19.0 NO. TDA MODULE INV.
19.10	LESS THAN 1 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 0 cycles through 51 cycles.
19.11	1 YR LESS THAN 2 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 52 cycles through 103 cycles.
19.12	2 YR LESS THAN 3 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 cycles through 155 cycles.
19.13	3 YR LESS THAN 4 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 through 207 cycles.
19.14	4 YR LESS THAN 7 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 208 cycles through 363 cycles.
19.15	7 YR LESS THAN 8 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 364 cycles through 415 cycles.
19.16	8 YR LESS THAN 9 YR: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 416 cycles through 467 cycles.
19.17	9 YR & OVER: The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.
19.18	UNDETERMINED: The number of TDA modules from line 19.0 where the Collection Statute Expiration Date (CSED) on IDRS is blank or zeros. This happens when the CSED is suspended by events such as bankruptcy or OIC. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non-CAR program determines the date for all IDRS users.
19.19	NO. CSED CYCLES: The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 19.0. Dividing line 19.19 by line 19.0 will show the average amount of remaining CSED age of the CSCO TDA inventory.

Exhibit 5.2.4-2 (Cont. 90) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

AMOUNT STRATIFICATIONS (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 19.20 through 19.24 equals Line 19.0 NO. TDA MODULE INV.
19.20	NO. UNDER \$2,000: The number of TDA modules from line 19.0 where the unpaid balance of assessment is less than \$2,000.00.
19.21	NO. \$2,000-9,999: The number of TDA modules from line 19.0 where the unpaid balance of assessment is from \$2,000.00 through \$9,999.99.
19.22	\$10,000-24,999: The number of TDA modules from line 19.0 where the unpaid balance of assessment is from \$10,000.00 through \$24,999.99.
19.23	\$25,000-99,999: The number of TDA modules from line 19.0 where the unpaid balance of assessment is from \$25,000.00 through \$99,999.99.
19.24	\$100,000 & OVER: The number of TDA modules from line 19.0 where the unpaid balance of assessment is at least \$100,000.00.

Exhibit 5.2.4-2 (Cont. 91) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TAX PERIOD (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 19.25 through 19.29 equals Line 19.0 NO. TDA MODULE INV.
19.25	NO. TAX YR 202X: The number of TDA modules from line 19.0 where the tax period is for a month in 202X. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
19.26	NO. TAX YR 202X: The number of TDA modules from line 19.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
19.27	NO. TAX YR 202X: The number of TDA modules from line 19.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
19.28	NO. TAX YR 202X: The number of TDA modules from line 19.0 where the tax period is for a month in 202X. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
19.29	NO. 202X & PRIOR: The number of TDA modules from line 19.0 where the tax period is for a month in 202X or a prior year. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-2 (Cont. 92) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA MODULE INVENTORY (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The sum of Lines 19.30 through 19.33 equals Line 19.0 NO. TDA MODULE INV.
19.30	GR 13 MOD INV: The number of TDA modules from line 19.0 where the grade level of the TDA is 13.
19.31	GR 12 MOD INV: The number of TDA modules from line 19.0 where the grade level of the TDA is 12.
19.32	GR 11 MOD INV: The number of TDA modules from line 19.0 where the grade level of the TDA is 11.
19.33	GR 09 MOD INV: The number of TDA modules from line 19.0 where the grade level of the TDA is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

DR/NR INVENTORY (literal only)

LINE NUMBER	DEFINITION
19.34	NO. DR/NR: The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a comprehensive list of DR/NR inventory statuses.
19.34.1	NO. LITIGATION: The number of DR/NR TDA modules from line 19.34 in litigation status (72 or 89 with TC 520).
19.34.2	NO. OIC: The number of DR/NR TDA modules from line 19.34 in offer-in-compromise status (71).

Exhibit 5.2.4-2 (Cont. 93) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

DOLLAR AMOUNTS (literal only)

LINE NUMBER	DEFINITION
19.35	AMT IN INVENTORY: The dollar amount associated with the TDA modules from line 19.0.
19.36	AMT INV. INCREASE: The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 19.0 during the report period. This data is needed in computing available dollars for collection.
19.37	AMT \$25,000-99,999: The dollar amount associated with the TDA modules from line 19.23.
19.38	AMT \$100,000 & OVER: The dollar amount associated with the TDA modules from line 19.24.
19.39	AMT IN DR/NR INV: The dollar amount associated with the TDA modules from line 19.34.
19.39.1	AMT LITIGATION: The dollar amount associated with the TDA modules from line 19.34.1.
19.39.2	AMT AWAITING ADJ: The dollar amount associated with those TDA modules from line 19.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.
19.39.3	AMT AWAITING PAY TR: The dollar amount associated with those TDA modules from line 19.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.
19.40	NO. ACA 5000A/4980H INV: The number of modules from line 19.0 that had ACA provision 5000A (MFT 35 or 65) or Provision 4980H (MFT 43). Note: Beginning in January, 2016, this also includes MFT 65, Mirrored Assessments.
19.41	9010 PROV INV: The number of modules from line 19.0 that had ACA Provision 9010.

Exhibit 5.2.4-2 (Cont. 94) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER RECEIPTS (literal only)

LINE NUMBER	DEFINITION
20.1	NO. TDA TP RECEIPTS: The number of taxpayers or entities associated with line 16.0 which had no existing TDA or TDI in inventory at the time of receipt.
20.1.1	NO. GRADE 13: The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 13.
20.1.2	NO. GRADE 12: The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 12.
20.1.3	NO. GRADE 11: The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 11.
20.1.4	NO. GRADE 09: The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
20.1.5	NO. FROM CFF (Field Collection): Number of TDA taxpayers or entities from line 20.1 that had a change in assignment number from Field Collection to CSCO.
20.1.6	NO. FROM QUEUE: Number of TDA taxpayers or entities from line 20.1 that had a change in assignment number from Queue to CSCO.
20.1.7	NO. FROM ACS: Number of TDA taxpayers or entities that had a change in assignment number from ACS to CSCO.
20.1.8	RESERVED (literal only)
20.1.9	NO. TDA TP ISSUANCES: The number of taxpayers or entities associated with line 20.1 which had no existing TDA or TDI in inventory at the time of issuance.
20.1.9.1	NO. GRADE 13: The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 13.
20.1.9.2	NO. GRADE 12: The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 12.
20.1.9.3	NO. GRADE 11: The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 11.

Exhibit 5.2.4-2 (Cont. 95) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
20.1.9.4	NO. GRADE 09: The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
20.1.10	RESERVED (literal only)

TDA TAXPAYER DISPOSITIONS (literal only)

LINE NUMBER	DEFINITION
20.2	NO. TDA TP DISPOSITIONS: The number of taxpayers or entities associated with line 17.7 with no remaining TDA or TDI.
20.2.1	NO. GRADE 13: The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 13.
20.2.2	NO. GRADE 12: The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 12.
20.2.3	NO. GRADE 11: The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 11.
20.2.4	NO. GRADE 09: The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
20.2.5	NO. TC 530-39: The number of taxpayers or entities associated with line 17.7.8.4 with no remaining TDA or TDI.
20.2.6	RESERVED (literal only)
20.2.7	RESERVED

Exhibit 5.2.4-2 (Cont. 96) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

TDA TAXPAYER INVENTORY (literal only)

LINE NUMBER	DEFINITION
20.3	NO. TDA TP INVENTORY: The number of taxpayers or entities associated with line 19.0.
20.3.1	NO. GRADE 13: The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 13.
20.3.2	NO. GRADE 12: The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 12.
20.3.3	NO. GRADE 11: The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 11.
20.3.4	NO. GRADE 09: The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
20.3.5	NO. WITH 1 TDA: The number of taxpayers or entities from line 20.3 where there is one remaining TDA open at the end of the report period.
20.3.6	NO. WITH 2 TDA: The number of taxpayers or entities from line 20.3 where there are two remaining TDAs open at the end of the report period.
20.3.7	NO. WITH 3 TDA: The number of taxpayers or entities from line 20.3 where there are three remaining TDAs open at the end of the report period.
20.3.8	NO. WITH 4 TDA: The number of taxpayers or entities from line 20.3 where there are four remaining TDAs open at the end of the report period.
20.3.9	NO. WITH 5-9 TDA: The number of taxpayers or entities from line 20.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.
20.3.10	NO. 10 OR MORE TDA: The number of taxpayers or entities from line 20.3 where there are 10 or more remaining TDAs open at the end of the report period.
20.3.11	NO. TRUST FUND TP: The number of taxpayers or entities from line 20.3 where there is at least one open Trust Fund TDA at the end of the report period.
20.3.11.1	NO. WITH 1 TDA: The number of Trust Fund taxpayers or entities from line 20.3.11 with only one remaining TDA open at the end of the report period.
20.3.11.2	NO. WITH 2 TDA: The number of Trust Fund taxpayers or entities from line 20.3.11 with two remaining TDAs open at the end of the report period.
20.3.11.3	NO. WITH 3 TDA: The number of Trust Fund taxpayers or entities from line 20.3.11 with three remaining TDAs open at the end of the report period.

Exhibit 5.2.4-2 (Cont. 97) (11-16-2023)

Taxpayer Delinquent Account Reports (Report Symbols NO-5000-1 & NO-5000-2 Part 1-TDAs)

LINE NUMBER	DEFINITION
20.3.11.4	NO. WITH 4 TDA: The number of Trust Fund taxpayers or entities from line 20.3.11 with four remaining TDAs open at the end of the report period.
20.3.11.5	NO. WITH 5-9 TDA: The number of Trust Fund taxpayers or entities from line 20.3.11 with more than four and less than 10 remaining TDAs open at the end of the report period.
20.3.11.6	NO. 10 OR MORE TDA: The number of Trust Fund taxpayers or entities from line 20.3.11 with 10 or more remaining TDAs open at the end of the report period.
20.3.11.7	RESERVED (literal only)
20.3.11.8	RESERVED (literal only)
20.3.11.9	RESERVED (literal only)
20.3.11.10	CSCO PYRAMIDING IND: The number of taxpayers or entities (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to CSCO.
20.3.12	AGG TDA <\$25,000: The number of taxpayers or entities from line 20.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than \$25,000.00.
20.3.13	>\$24,999 <\$100,000: The number of taxpayers or entities from line 20.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$25,000.00, but less than \$100,000.00.
20.3.14	>\$100,000: The number of taxpayers or entities from line 20.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least \$100,000.00.
20.3.15	NO. ATAT TP INV: The number of taxpayers or entities from line 20.3 where the taxpayer has at least one TDA module with either an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing a Penalty Reference Number 628.
20.4	NO. TDA TP DR/NR INV: The number of taxpayers or entities associated with line 19.34.
20.5	RESERVED (literal only)

Exhibit 5.2.4-3 (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

1) This table provides the Pages, Page Title and Definition of the CAR BDN Report.

Exhibit 5.2.4-3 (Cont. 1) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

CAR BDN Pages, Page Title and Definition

PAGES	PAGE TITLE AND DEFINITION
2-5	IMF TOTAL: Individual Master File consists of MFT 30, 31 and 55. EXCLUDES MFT 29 IRAF accounts
6-9	ASFR: IMF account receivable notices with an Automated Substitute for Return (ASFR) assessment. The module must contain a TC 599 with closing code 88 or 89, but does not contain a TC 300 for an amount greater than \$0.00.
10-13	1040 EXAM: IMF account receivable notices for MFT 30 with an Exam assessment. The TC 30X must be greater than \$0.00.
14-17	1040 MATH ERROR: IMF account receivable notices not qualifying for ASFR or 1040 Exam, which contain a MATH-ERR-INCREASING-TX-IND of 1. This code is stored on IDRS in Section 50 of the Taxpayer Information File.
18-21	FED EMP/RET: IMF account receivable notices where the Federal employee/retiree indicator is on.
22-25	IRAF: The Individual Retirement Accounts, MFT 29
26-29	TRUST FUND RECOVERY PENALTY: IMF account receivable notices with MFT 55 and Penalty Reference Code 618.
30-33	WI IMF: The number of IMF account receivable notices where the BOD code of the taxpayer currently is Taxpayer Services (TS).
34-37	SB IMF: The number of IMF account receivable notices where the BOD code of the taxpayer currently is Small Business/Self Employed (SB/SE).
38-41	IMF ATAT: The number of IMF accounts receivable notices with an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing an appropriate Penalty Reference Number.
42-45	IMF SPECIAL COMPLIANCE: IMF modules where the SCP-IND > 0. It can be any IMF MFT. This data is a subset of other IMF page(s) and is not exclusive to this page as they would also qualify for other pages. In other words, this data is included within other IMF pages.
46-49	BMF TOTAL: The Business Master File consists of MFTs 01, 02, 10 and 14.
50-53	6020(B) FOR ACB: BMF account receivable notices for MFTs 01, 03, 04, 06, 09, 10, 11, or 60 with a TC 599 closing code 38 or 39 and the module does not contain a TC 300 for an amount greater than \$0.00.
54-57	6020(B) BY CFF: BMF account receivable notices for MFTs 01, 03, 04, 06, 09, 10, 11, or 60 with a TC 599 closing code 63 or 64 and the module does not contain a TC 300 for an amount greater than \$0.00.
58-61	AUTOMATED 6020B: These are pages reflecting Balance Due Notices resulting from the Automated 6020(B) process. Note: Automated 6020(B) data was added in FY 2011.

Exhibit 5.2.4-3 (Cont. 2) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

PAGES	PAGE TITLE AND DEFINITION
62-65	BMF EXAM: BMF account receivable notices with a TC 300 greater than \$0.00 which do not qualify as Employment Tax Examination (ETE) assessments.
66-69	BMF MATH ERROR: BMF account receivable notices which do not qualify for BMF Exam, ETE, 6020(B) or Exam Assessment pages, but do contain a MATH-STATUS-CD of 3. This code is stored on IDRS in Section 60 of the Taxpayer Information File.
70-73	TAX EXEMPT: BMF account receivable notices where the BOD code of the taxpayer is Tax Exempt/Government Entity (TEGE).
74-77	LARGE BUS AND INTL: BMF account receivable notices where the BOD code of the taxpayer is Large Business and International (LB&I).
78-81	BMF SMALL BUSINESS: BMF account receivable notices where the BOD code of the taxpayer is SB/SE.
82-85	BMF ATAT: The number of BMF account receivable notices where the appropriate Examination Project Code is used to designate an ATAT module.
86-89	BMF SPECIAL COMPLIANCE: BMF modules where the SCP-IND > 0. It can be any BMF MFT. This data is a subset of other BMF page(s) and is not exclusive to this page as they would also qualify for other pages. In other words, this data is included within other BMF pages.
90-93	BMF MFT 01/14: The number of counts/dollar amounts of BMF account receivable notices from BMF TOTAL where the BMF MFT is 01 or 14.
94-97	BMF MFT 02: The number of counts/dollar amounts of BMF account receivable notices from BMF TOTAL where the MFT is 02.
98-101	BMF MFT 10: The number of counts/dollar amounts of BMF account receivable notices from BMF TOTAL where the MFT is 10.
102-105	F706 US ESTATE TAX RETURN
106-109	BMF OTHER: The number of counts/dollar amounts of BMF account receivable notices from BMF TOTAL where the MFT is not 01, 02, 10 or 14.

2) The following describes the columns on each of the IRAF pages, all IMF type pages and BMF type pages.

Description of columns on each IRAF page and all IMF and BMF type pages

COLUMNS	IMF COLUMN TITLE AND DEFINITION
(A)	TOTAL IMF FIRST NOTICES: IMF delinquent account notice modules with a status 19 or 21. Note: Although Status 19 no longer applies to IMF it is left on the description for older reports when it did apply to IMF.

Exhibit 5.2.4-3 (Cont. 3) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

COLUMNS	IMF COLUMN TITLE AND DEFINITION
(B)	EXAMINATION IMF FIRST NOTICES: IMF delinquent account first notice modules from column (A) with a posted TC 300, 304 or 308 within 4 cycles prior to the first notice issuance.
(C)	IMF SECOND NOTICES: IMF delinquent account notice modules with status 20.
(D)	IMF DELINQUENCY NOTICES: IMF delinquent account notice modules with status 54.
(E)	IMF THIRD NOTICES: IMF delinquent account notice modules with status 56.
(F)	IMF FOURTH NOTICES: IMF delinquent account modules with status 58.
(G)	TOTAL IMF NOTICES: The total of columns (A), (C), (D), (E) and (F).

BMF Columns

COLUMNS	BMF COLUMN TITLE AND DEFINITION
(H)	TOTAL BMF FIRST NOTICES: BMF delinquent account notice modules with status of 19 or 21.
(I)	TRUST FUND BMF FIRST NOTICES: BMF delinquent account first notice modules from column (H) with MFT codes of 01 (Form 941), 04 (Form 942), 09 (Form CT-1), 11 (Form 943) or 03 (Form 720 with an abstract code of 22, 26, 27, 28 or 56).
(J)	TOTAL BMF THIRD NOTICES: BMF delinquent account notice modules with a status 56.
(K)	TRUST FUND BMF THIRD NOTICES: BMF delinquent account third notice modules from column (J) with MFT codes of 01 (Form 941), 04 (Form 942), 09 (Form CT-1), 11 (Form 943) or 03 (Form 720 with an abstract code of 22, 26, 27, 28 or 56).
(L)	TOTAL BMF FOURTH NOTICES: BMF delinquent account notice modules with a status 58.
(M)	TRUST FUND BMF FOURTH NOTICES: BMF delinquent account fourth notice modules from column (L) with MFT codes of 01 (Form 941), 04 (Form 942), 09 (Form CT-1), 11 (Form 943) or 03 (Form 720 with an abstract code of 22, 26, 27, 28 or 56).
(N)	TOTAL BMF NOTICES: The total columns (H), (J), and (L).

IRAF Notices Columns

COLUMNS	IRAF NOTICE COLUMN TITLE AND DEFINITION
(O)	IRAF-FIRST NOTICES: delinquent account notice modules with status 21.
(P)	IRAF-THIRD NOTICES: delinquent account notice modules with status 56.
(Q)	IRAF-FOURTH NOTICES: delinquent account notice modules with status 58.
(R)	TOTAL IRAF NOTICES: The total of columns (O), (P) and (Q).

Exhibit 5.2.4-3 (Cont. 4) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

3) This table provides the line number, and definitions for the CAR BDN Report.

Exhibit 5.2.4-3 (Cont. 5) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)****RECEIPTS (literal only)**

LINE NUMBER	DEFINITION
1.1	NO. ISSUED: The number of delinquent account notice modules issued during the report period.
1.1.1	\$0-1,999: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$0-\$1,999.99 at the time of issuance.
1.1.2	\$2,000-2,499: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$2,000-\$2,499.99 at the time of issuance.
1.1.3	\$2,500-2,999: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$2,500-\$2,999.99 at the time of issuance.
1.1.4	\$3,000-9,999: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$3,000-\$9,999.99 at the time of issuance.
1.1.5	\$10,000-24,999: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$10,000-\$24,999.99 at the time of issuance.
1.1.6	\$25,000-99,999: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$25,000-\$99,999.99 at the time of issuance.
1.1.7	\$100,000-999,999: The number of delinquent account notice modules from line 1.1 with a balance ranging from \$100,000-\$999,999.99 at the time of issuance.
1.1.8	\$1,000,000 & OVER: The number of delinquent account notice modules from line 1.1 with a balance of at least \$1,000,000.00 at the time of issuance.
1.1.9	FROM STATUS 19/21: The number of notice issuances from line 1.1 where the prior status is 19 or 21 (commonly known as first notice).
1.1.10	FROM STATUS 20: The number of notice issuances from line 1.1 where the prior status is 20 (commonly known as second notice and/or the IDRS 501 notice). This line is reserved on BMF pages.
1.1.11	FROM STATUS 54: The number of notice issuances from line 1.1 where the prior status is 54 (commonly known as the IMF Delinquency notice and/or the IDRS 502 notice). This line is reserved on BMF pages.
1.1.12	FROM STATUS 56: The number of notice issuances from line 1.1 where the prior status is 56 (commonly known as the third notice and/or the IDRS 503 notice).
1.1.13	FROM STATUS 58: The number of notice issuances from line 1.1 where the prior status is 58 (commonly known as the fourth notice and/or the IDRS 504 notice).
1.1.14	FROM STATUS 00: The number of notice issuances from line 1.1 where there was no prior status.
1.1.15	FROM STATUS 12: The number of notice issuances from line 1.1 where the prior status was 12. For example, a bad check case being reactivated will often show 12 as the prior status.
1.1.16	FROM STATUS 23: The number of notice issuances from line 1.1 where the prior status was 23 (commonly called deferred or tolerance).

Exhibit 5.2.4-3 (Cont. 6) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

LINE NUMBER	DEFINITION
1.1.17	FROM CNC: The number of notice issuances from line 1.1 where the notice is being issued as part of a reversal of an uncollected account.
1.1.18	FROM ADJ/PAY TR: The number of notice issuances from line 1.1 where the notice is being reactivated from a payment tracer or adjustment request as such requests did not fully satisfy the account.
1.1.19	FROM STATUS 6X: The number of notice issuances from line 1.1 where the notice is being issued as part of a defaulted Installment Agreement.
1.1.20	FROM STATUS 7X: The number of notice issuances from line 1.1 where the notice is being reactivated from a status in the range 70 through 79.
1.1.20.1	FROM 72: The number of notice issuances from line 1.1.20 where the prior status is 72 (litigation). This is a subset of line 1.1.20.
1.1.21	FROM STATUS 8X: The number of notice issuances from line 1.1 where the prior status is in the range 80 through 89.
1.1.22	RESERVED (literal only)
1.1.23	FROM OTHER: The number of notice issuances from line 1.1 which did not qualify for lines 1.1.9 through 1.1.22.
1.1.24	PROV 9008 ISSUED: Number of Provision 9008 Branded Prescription Drugs modules Issued from line 1.1. Note: These only populate on the BMF TOTAL and BMF OTHER pages.
1.1.25	ISS W/RO NUM: The number of modules issued from line 1.1 which have a Revenue Officer assignment number (ASGNI/ASGNB, formerly known as TSIGN).
1.1.26	5000A ISSUED: The number of 5000A notice modules issued from line 1.1. This line is reserved on BMF pages.
1.1.27	NO 4980H ISSUED: The number of 4980H notice modules issued from line 1.1. Note: This only populates on the BMF pages.
1.1.28	RESERVED (literal only)
1.1.29	NO ISSUED ACS: Counts from line 1.1 where the module had the ACS-CALL-IND>0.
1.2	AMT ISSUED: The dollar amount associated with the delinquent account receivable notice on line 1.1.
1.2.1	\$10,000-99,999: The sum of the associated dollar amounts for lines 1.1.5 and 1.1.6.
1.2.2	\$100,000-999,999: The associated dollar amounts for line 1.1.7.
1.2.3	\$1,000,000 & OVER: The associated dollar amounts for line 1.1.8.
1.2.3.1	>\$100,000,000: From line 1.2.3, the dollar amounts of delinquent account receivable notices equal to or over \$100,000,000.00.

Exhibit 5.2.4-3 (Cont. 7) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

LINE NUMBER	DEFINITION
1.2.4	AMT PROV 9008 ISS: Amount from line 1.2 that are Provision 9008 Branded Prescription Drugs modules. Note: These only populate on the BMF TOTAL and BMF OTHER pages. The following pages are shown as RESERVED: IMF Total, Fed EMP/Retiree, TS IMF and SB IMF.
1.2.5	AMT 5000A ISSUED: The amount from line 1.2 of 5000A notice modules issued.
1.2.6	AMT 4980H ISSUED: The amount from line 1.2 of 4980H notice modules issued. This data can be found in the BMF lines of the report.
1.2.7	RESERVED (literal only)
1.2.8	AMT ISSUED ACS: The amount from line 1.2 where the module had the ACS-CALL-IND>0.

Exhibit 5.2.4-3 (Cont. 8) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)****ACTIVITY (literal only)**

LINE NUMBER	DEFINITION
2.1	TOTAL DISPOSITIONS: The number of tax modules that were updated from a delinquent account notice status to a full paid or Delayed Resolution/No Results status during the current report period. The sum of lines 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.5 , 2.1.6 and 2.1.8.
2.1.1	NO IMM. RES: The number of delinquent account notice modules that were full paid (status 12) during the report period. Excludes: any TFRP modules where there is a pending or posting TC 241 with penalty reference code 699 indicating a portion of the assessment was abated in response to credits posting to a related assessment; BMF TDAs which moved to status 12 due to a TC 538. Also any TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.
2.1.2	NO. CNC: The number of delinquent account notice modules that were reported currently not collectible (status 53 with an unreversed TC 530, Closing Code 01-08, 10-39) during the report period.
2.1.3	NO. DEFERRED: The number of delinquent account notice modules that were deferred/tolerance (status 23) during the report period.
2.1.4	TC 470 WITH CC: The number of delinquent account notice modules from line 2.1 TOTAL DISPOSITIONS reflecting a status 53 or 73 due to TC 470 with Closing Code 90, 93 or 99.
2.1.5	NO. IA: The number of delinquent account notice modules that went to Installment Agreement status (status 6X) during the report period.
2.1.5.1	SAME CYC AS ISS: The number of modules from line 2.1.5 where the MF First Notice Cycle is equal to the cycle the notice moved into 6X status (Installment Agreement).
2.1.5.2	PREASSESSSED: The number of modules from line 2.1.5 where the Installment Agreement was a result of command code IAPND.
2.1.5.3	ACS CALL TO IA: The number of modules that go from ACS CALL Handled to IA, Status 6X. These will be counts from line 2.1.5 where the module had the ACS-CALL-IND>0.
2.1.6	NO. TO LITIGATION: The number of notice module dispositions from line 2.1 where the status is 72.
2.1.6.1	SAME CYC AS ISS: The number of modules from line 2.1.6 where the MF First Notice Cycle is equal to the cycle the notice moved to status 72 (litigation).
2.1.7	RESERVED (literal only)
2.1.8	NO. OTHER DISP: The number from line 2.1 which did not qualify for lines 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.5 or 2.1.6. Does not include notices that moved to status 99, 22, 24 or 26 on this line.
2.1.9	RESERVED (literal only)

Exhibit 5.2.4-3 (Cont. 9) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

LINE NUMBER	DEFINITION
2.1.10	NO. TO TDA: The number of delinquent account notice modules that moved to status 22, 24 or 26 during the report period.
2.1.10.1	NO. TO ST 22: The number of delinquent account notice modules from line 2.1.10 that moved to status 22 during the report period.
2.1.10.2	NO. TO ST 24: The number of delinquent account notice modules from line 2.1.10 that moved to status 24 during the report period.
2.1.10.3	NO. TO ST 26: The number of delinquent account notice modules from line 2.1.10 that moved to status 26 during the report period.
2.1.10.4	NO. SRP TO TDA: The number of SRP modules from line 2.1.10 that moved to a TDA status during the report period. Note: This line is only populated on the IMF pages.
2.1.10.5	ESRP TO TDA: The number of ESRP modules from line 2.1.10 that moved to a TDA status during the report period. Note: This line is only populated on the BMF pages.
2.1.10.6	ACS CALL TO TDA: The number of modules that go from ACS CALL Handled to TDA, Status 22, 24, or 26. These will be counts from line 2.1.10 where the module had the ACS-CALL-IND>0.
2.1.11	NO 9008 DISPOSE: Number of Provision 9008 Branded Prescription Drugs modules from line 2.1 disposed. Note: These only populate on the BMF TOTAL and BMF OTHER pages.
2.1.11.1	NO 9008 IMM RES: Number of Provision 9008 Branded Prescription Drugs modules from line 2.1 to Immediate resolution. Note: These only populate on the BMF TOTAL and BMF OTHER pages.
2.1.12	NO DISP W/RO NUM: Number of modules from line 2.1 with Revenue Officer assignment number (TSIGN).
2.1.13	5000A DISPOSED: The number of 5000A notice modules dispositions from line 2.1. Note: This line is only populated on the IMF pages.
2.1.13.1	5000A IMM RES: The number of 5000A notice modules dispositions from line 2.1.1 qualifying as Immediate Resolution. Note: This line is only populated on the IMF pages.

Exhibit 5.2.4-3 (Cont. 10) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

LINE NUMBER	DEFINITION
2.1.13.2	NO. 5000A CNC: The number of 5000A notice modules dispositions from line 2.1.2 reported as Currently Not Collectible. Note: This line is only populated on the IMF pages.
2.1.13.3	SRP TO IA: The number of SRP modules from line 2.1.5 that went into IA status 6X. Note: This line is only populated on the IMF pages.
2.1.13.4	SRP TO OIC: The number of SRP modules from line 2.1.8 that went into OIC status 71. Note: This line is only populated on the IMF pages.
2.1.13.5	SRP TO OTHER DR/NR: The number of SRP modules from line 2.1.8 that DID NOT meet the criteria of lines 2.1.13.1 through 2.1.13.4. Note: This line is only populated on the IMF pages.
2.1.14	4980H DISPOSED: The number of 4980H notice module dispositions from line 2.1. Note: This line is only populated on the BMF pages.
2.1.14.1	4980H IMM RES: The number of 4980H notice module dispositions from line 2.1.1 qualifying as immediate resolution Note: This line is only populated on the BMF pages.
2.1.14.2	4980H CNC: the number of 4980H notice module dispositions from line 2.1.2 qualifying as Currently Not Collectible. Note: This line is only populated on the BMF pages.
2.1.14.3	ESRP TO IA: The number of ESRP modules from line 2.1.5 that went to an IA Status 6X. Note: This line is only populated on the BMF pages.
2.1.14.4	ESRP TO OIC: The number of ESRP modules from line 2.1.8 that went into OIC status 71. Note: This line is only populated on the BMF pages.

Exhibit 5.2.4-3 (Cont. 11) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

LINE NUMBER	DEFINITION
2.1.14.5	ESRP TO OTHER DRNR: The number of ESRP modules from line 2.1.8 that DID NOT meet the criteria of lines 2.1.14.1 through 2.1.14.4. Note: This line is only populated on the BMF pages.
2.1.15	NO. CNC'D FOR PDC: Number of modules CNC'd using TC 530 with Closing Codes 37 where the TC 530-IND=7. This is a subset of line 2.1.2. Note: Dollar amount for this line is Line 2.4.3
2.1.16	RESERVED (literal only)
2.1.17	ACS CALL TO DISP: The number of modules that go from ACS CALL Handled to DRNR or IMM Resolution. These are counts from line 2.1 where the module had the ACS-CALL-IND>0.
2.2	AMT TO TDA: Associated dollar amount for line 2.1.10.
2.2.1	AMT TO ST 22: Associated dollar amount from line 2.1.10 where the delinquent account notice module issued to status 22.
2.2.2	AMT TO ST 24: Associated dollar amount from line 2.1.10 where the delinquent account notice module issued to status 24.
2.2.3	AMT TO ST 26: Associated dollar amount from line 2.1.10 where the delinquent account notice module issued to status 26.
2.3	RESERVED (literal only)
2.4	AMT TO CNC: The dollar amount associated with line 2.1.2.
2.4.1	AMT 5000A CNC: The dollar amount from line 2.4 related to this ACA provision. Note: This line is only populated on the IMF pages.
2.4.2	AMT 4980H CNC: The dollar amount from line 2.4 related to this ACA provision. Note: This line is only populated on the BMF pages.
2.4.3	AMT CNC'D FOR PDC: The amount associated with the modules reported in line 2.1.15. Note: Line not populated for Field or CSCO.
2.5	AMT TO LITIGATION: The dollar amount associated with line 2.1.6.
2.5.1	AMT SAME CYC: The dollar amount associated with line 2.1.6.1.
2.6	AMT TO DEFERRED: The dollar amount associated with line 2.1.3.
2.7	AMT TO IA: The dollar amount associated with line 2.1.5.

Exhibit 5.2.4-3 (Cont. 12) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

LINE NUMBER	DEFINITION
2.7.1	AMT SAME CYC: The dollar amount associated with line 2.1.5.1.
2.7.2	AMT PREASSESS: Dollar amount associated with line 2.1.5.2.
2.7.3	AMT CALL ACS-IA: The dollar amount associated with line 2.7 where the module had the ACS-CALL-IND>0. Also, the associated dollar amount from line 2.1.5.3.
2.8	AMT CALL ACS-TDA: The dollar amount associated with line 2.2 where the module had the ACS-CALL-IND>0. Also, the associated dollar amount from line 2.1.10.6.
2.9	RESERVED (literal only)

Exhibit 5.2.4-3 (Cont. 13) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

CREDITS (literal only)

LINE NUMBER	DEFINITION
3.1	AMT COLLECTED: The net amount of payment transactions that posted to delinquent account notice modules during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 850, 851, 856, 890, 892, 896.
3.1.1	W/RO NUM: The net worth of payment transactions, from line 3.1, which posted to delinquent account notice modules during the report period which had a revenue officer assignment number (branch 1 through 5) as the current assignment at the time the payment posted.
3.1.2	NO. COL TC: The number of collection transactions records associated with the amounts shown on line 3.1.
3.1.2.1	NO. TC 670: The number of TCs 670 (subsequent payments) associated with the amounts shown on line 3.1.
3.1.3	>\$9,999 <99,999: The number of transactions associated with the amounts shown on line 3.1 where the dollar amount is a credit greater than \$9,999.99 and less than \$100,000.00.
3.1.4	NO. >\$99,999: The number of transactions associated with the amounts shown on line 3.1 where the dollar amount is a credit greater than \$99,999.99.
3.1.5	NO. REV/RFNDS: The number of transactions associated with the amounts shown on line 3.1 which are a debit (refund or reversals).
3.1.5.1	\$ REV/RFNDS: The dollar amount of the transactions associated with line 3.1.5.
3.1.6	AMT 9008 COLLECTED: The amount collected for Provision 9008 Branded Prescription Drugs from line 3.1. Note: These only populate on the BMF TOTAL and BMF OTHER pages.
3.1.7	AMT 5000A COLLECT: The amount collected on 5000A notice modules in inventory from Line 3.1. Note: This line is only populated on the IMF pages.
3.1.8	AMT 4980H COLLECT: The amount collected on 4980H notice modules in inventory from Line 3.1. Note: This line is only populated on the BMF pages.
3.1.9	RESERVED (literal only)
3.1.10	AMT COLL ACS: The amount from line 3.1 where the module had the ACS-CALL-IND>0.

Exhibit 5.2.4-3 (Cont. 14) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

LINE NUMBER	DEFINITION
3.2	<p>AMT ABATED: The net amount of the abatement transactions that posted to delinquent account notice modules during the report period. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.</p> <p>Note: TC 604 only counted if no TC 605 in the same cycle.</p>
3.2.1	NO. ABATE TC: The number of transactions associated with the amounts shown on line 3.2.
3.2.1.1	REL CREDIT: The net amount of abatements, from line 3.1.2, which posted to TFRP modules where the TC is 241 with a Penalty Reference Code of 699. This indicates a portion of the assessment was abated to reflect credits which posted to a related assessment. For BMF, the number of TDAs which moved to status 12 in the same cycle a TC 538 was processed. TC 538 is used to credit a BMF module when a payment is received on an associated TFRP module.
3.2.1.2	NO. 29X: The number of abatement transactions from line 3.2.1 where the TC is 291, 295 or 299.
3.2.1.3	NO. 30X: The number of abatement transactions from line 3.2.1 where the TC is 301, 305 or 309.
3.2.2	UNDER \$10,000: The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transaction is less than \$10,000.00.
3.2.3	\$10,000-99,999: The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transaction is greater than \$9,999.99 and less than \$100,000.00.
3.2.4	\$100,000-999,999: The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transactions is greater than \$99,999.99 and less than \$1,000,000.00.
3.2.5	\$1,000,000 & OVER: The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transactions is greater than \$1,000,000.00.
3.2.5.1	>\$100,000,000: The number of abatement transactions from line 3.2.5 where the associated dollar amount of the transactions is greater than \$100,000,000.00.
3.2.6	AMT. TC 29X: The dollar amount associated with line 3.2.1.2.
3.2.7	AMT. TC 30X: The dollar amount associated with line 3.2.1.3.
3.3	AMT OFFSET: The net amount of offset transactions that posted to delinquent account notice modules during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 or 796.
3.3.1	NO. OFFSET TC: The number of offset transactions associated with the amounts shown on line 3.3.
3.3.1.1	NO. TC 706: The number of offset transactions with TC 706 associated with line 3.3.1.

Exhibit 5.2.4-3 (Cont. 15) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

LINE NUMBER	DEFINITION
3.3.1.2	AMT. TC 706: The dollar amount associated with line 3.3.1.1.
3.3.1.3	AMT SRP OFFSET: a subset of line 3.3, the amount offset on SRP modules. Note: This line is only populated on the IMF pages.
3.3.1.4	AMT ESRP OFFSET: a subset of line 3.3, the amount offset on ESRP modules. Note: This line is only populated on the BMF pages.
3.3.1.5	RESERVED (literal only)
3.4	DR/NR AMT COL: The net amount of payment transactions which posted during the report period. This includes TC 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 or 896.
3.4.1	RESERVED (literal only)
3.5	DR/NR AMT ABATED: The net amount of abatement transactions that posted during the report period. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. Note: TC 604 only counted if no TC 605 in the same cycle. Note: This line is a subset of line 3.2.
3.5.1	DR/NR AMT REL CR: The net amount of abatements from line 3.2.1, which posted to TFRP modules Delayed Resolution/No Results inventory where the TC is 241 with a Penalty Reference Code of 699. This indicates a portion of the assessment was abated to reflect credits which posted to a related assessment. For BMF, the number of TDAs which moved to status 12 in the same cycle a TC 538 was processed. TC 538 is used to credit a BMF module when a payment is received on an associated TFRP module. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses, for a comprehensive list of DR/NR inventory statuses.
3.6	DR/NR AMT OFFSET: The net amount of offset transaction that posted during the report period. This includes TC 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796.

Exhibit 5.2.4-3 (Cont. 16) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)****INVENTORIES**

LINE NUMBER	DEFINITION
4.1	TAXPAYERS ACTIVE INV.: The number of taxpayers (entities) with open delinquent account notices at the end of the report period. Note: Line 4.1 for the Special Compliance Program (SCP) sections began to populate in FY 2020.
4.1.1	RESERVED (literal only)
4.2	NO. IN ACTIVE INV: The number of tax modules in delinquent account notice status at the end of the report period.
4.2.1	NO. UNDER \$2,000: The number of delinquent account notice modules from line 4.2 where the associated dollar amount is less than \$2,000.00.
4.2.2	\$2,000-9,999: The number of delinquent account notice modules from line 4.2 where the associated dollar amount is greater than \$1,999.99 and less than \$10,000.00.
4.2.3	\$10,000-99,999: The number of delinquent account notice modules from line 4.2 where the associated dollar amount is greater than \$9,999.99 and less than \$100,000.00.
4.2.4	\$100,000-999,999: The number of delinquent account notice modules from line 4.2 where the associated dollar amount is greater than \$99,999.99 and less than \$1,000,000.00.
4.2.5	\$1,000,000 & OVER: The number of delinquent account notice modules from line 4.2 with unpaid balance of assessment of at least \$1,000,000.00.
4.2.5.1	>\$100,000,000: The number of notices from line 4.2.5 where the associated dollar amount is greater than \$100,000,000.00.
4.2.6	NO. 0-5 CYCLES: The number of notice modules, from line 4.2, where that status cycle of the notice is 5 or less cycles prior to the cycle of the report.
4.2.7	NO. 6-25 CYCLES: The number of notice modules, from line 4.2, where the status cycle of the notice is from 6 to 25 cycles prior to the cycle of the report.
4.2.8	NO. 26 CYCLES & OVER: The number of notice modules, from line 4.2, where the status cycle of the notice is at least 26 cycles prior to the cycle of the report.
4.2.9	BOD SB: The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently SB/SE.
4.2.10	BOD WI: The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently Taxpayer Services (TS).
4.2.11	BOD TE: The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently TE/GE.
4.2.12	BOD LM: The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently LB&I.

Exhibit 5.2.4-3 (Cont. 17) (10-17-2022)

Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)

LINE NUMBER	DEFINITION
4.2.13	BOD UNK: The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently not classified.
4.2.14	NO. PROV 9008 INV: Number of Provision 9008 Branded Prescription Drugs modules from line 4.2. Note: These only populate on the BMF TOTAL and BMF OTHER pages.
4.2.15	NO. INV W/RO NUM: Number of modules from line 4.2 with Revenue Officer assignment number (TSIGN).
4.2.16	NO. 5000A INVENTORY: The number of 5000A notice modules in inventory from Line 4.2. Note: This line is only populated on the IMF pages.
4.2.17	NO 4980H INV: The number of 4980H notice modules in inventory from Line 4.2. Note: This line is only populated on the BMF pages.
4.2.18	RESERVED
4.2.19	NO. INV ACS CALL: The number from line 4.2 where the module had the ACS-CALL-IND>0.
4.3	AMT. IN ACTIVE INV.: The dollar amount associated with delinquent account notices on line 4.2.
4.3.1	\$AMT 4.2.1: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.1.
4.3.2	\$AMT 4.2.2: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.2.
4.3.3	\$AMT 4.2.3: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.3.
4.3.4	\$AMT 4.2.4: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.4.
4.3.5	\$AMT 4.2.5: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.5.
4.3.5.1	\$AMT 4.2.5.1: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.5.1.
4.3.6	\$AMT 4.2.9: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.9.
4.3.7	\$AMT 4.2.10: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.10.

Exhibit 5.2.4-3 (Cont. 18) (10-17-2022)**Taxpayer Delinquent Account Monthly Report (Report Symbols NO-5000-1, 241 & NO-5000-2, 242 Part 2-Accounts Receivable Notices) (CAR BDN 81/43)**

LINE NUMBER	DEFINITION
4.3.8	\$AMT 4.2.11: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.11.
4.3.9	\$AMT 4.2.12: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.12.
4.3.10	\$AMT 4.2.13: The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.13.
4.3.11	AMT PROV 9008 INV: Dollar amount of the unpaid balance of assessment for the Provision 9008 Branded Prescription Drugs modules from line 4.3. Note: These only populate on the BMF TOTAL and BMF OTHER pages.
4.3.12	AMT 5000A INVENTORY: The amount associated with the 5000A notice modules in inventory from Line 4.3. Note: This line is only populated on the IMF pages.
4.3.13	AMT 4980H INV: Dollar amount associated with the 4980H notice modules in inventory from Line 4.3. Note: This line is only populated on the BMF pages.
4.3.14	RESERVED (literal only)
4.3.15	AMT INV ACS CALL: The amount associated with notice modules where ACS-CALL-IND>0.
4.4	TAXPAYERS DR/NR: The number of taxpayers (entities) with an immediate prior delinquent account notice status in a Delayed Resolution/No Results status at the end of the report period. This includes the following statuses: 14, 41, 42, 43, 44, 46, 47, 48, 51, 53 (TC 470, CC 90, 93, 94, or 95), 71, 72, 73, 89 and 91. Does not include deferred (status 23), currently not collectible (status 53, TC 530, Closing Code 01-08, 10-39) or Installment Agreement (status 6X).
4.5	NO. IN DR/NR: The number of prior delinquent account notices in a Delayed Resolution/No Results status at the end of the report period associated with line 4.4. Does not include deferred (status 23), currently not collectible (status 53, TC 530, Closing Code 01-08, 10-39) or Installment Agreement (6X).
4.5.1	NO. ST 72: The number of notice modules from line 4.5 where the current status is 72.
4.6	AMT. IN DR/NR: The dollar amount associated with the delinquent account notices on line 4.5.
4.6.1	AMT ST 72: The dollar amount associated with line 4.5.1.

Exhibit 5.2.4-4 (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

1) The following table presents the column, column title and definitions for the CAR TDI Report.

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	ALL TDIs: Total of Columns (F), (G), and (H). Also will equal total of Columns (B), (C), (D) and (E). TDI is Taxpayer Delinquency Investigation.
(B)	SB TDIs: Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Small Business/Self Employed (SB/SE).
(C)	WI TDIs: Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Taxpayer Services (TS).
(D)	LB TDIs: Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Large Business and International (LB&I).
(E)	TE/UNK TDIs: Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Tax Exempt and Government Entities (TE/GE). This column also includes the miniscule amount of TDIs in which the BOD code of the taxpayer is currently not classified.
(F)	IMF TDIs: Total of Individual Master File (IMF) TDI entity counts (includes nonfiler, stop filer, CAWR and manually requested TDIs).
(G)	BMF TDIs: Total of BMF TDI entity counts.
(H)	NMF/EPMF TDIs: Total of Non-Master File and Employee Plans Master File entity counts.
(I)	FED EMP TDIs: Total number of IMF TDIs from Column (F) where the federal employee/retiree indicator is on.
(J)	ALL MODS: Total number of TDI modules associated with Column (A).
(K)	SB MODS: Total number of TDI modules associated with Column (B).
(L)	WI MODS: Total number of TDI modules associated with Column (C).
(M)	LB MODS: Total number of TDI modules associated with Column (D).
(N)	TE/UNK MODS: Total number of TDI modules associated with Column (E).
(O)	IMF MODULES: Total number of IMF TDI modules associated with Column (F).
(P)	BMF MODULES: Total number of BMF TDI modules associated with Column (G).
(Q)	F941/944: Total number of BMF TDI modules with either a BMF MFT 01 or BMF MFT 14.
(R)	FED EMP MODS: Total number of IMF TDI modules from Column (J) where the federal/retiree indicator is on.

2) The following tables provide the line number, and definitions for the CAR TDI Report.

Exhibit 5.2.4-4 (Cont. 1) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)*****NATIONAL/ALL AND FIELD FUNCTION TDIs(literal only) TDI RECEIPTS (literal only)***

LINE NUMBER	DEFINITION
1.0	RECEIPTS: Number of TDIs/TDI entities or modules received into Field Collection. Includes the sum of lines 1.1, 1.2, 1.3, 1.4 and 1.5.
1.1	ISSUANCES: Number of TDIs/TDI entities or modules that went to open TDI status during the report period. Excludes duplicate TDI requests and resequenced (merged) TDIs.
1.2	TRANSFERS-IN: Number of TDIs/TDI entities or modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
1.3	NO. FROM ACS: The number of TDIs/TDI entities or modules that had a change in assignment from ACS to Field Collection within the same area being reported.
1.3.1	STANDALONE FR ACS: The number of TDI entities associated with line 1.3 with no remaining TDAs.
1.4	NO. FROM QUEUE: The number of TDIs/TDI entities or modules that had a change in assignment from the Queue to Field Collection within the same area being reported.
1.4.1	STANDALONE FR QUEUE: The number of TDI entities associated with line 1.4 with no remaining TDAs.
1.5	NO. FROM CSCO: The number of TDIs/TDI entities or modules that had a change in assignment from CSCO to Field Collection within the same area being reported.
1.5.1	STANDALONE FR CSCO: The number of TDI entities associated with line 1.5 with no remaining TDAs.
1.6	RESERVED (literal only)
1.6.1	RESERVED (literal only)
1.7	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 2) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

RECEIPT DETAILS (literal only)

LINE NUMBER	DEFINITION
1.8	REISSUED: The number of TDIs/TDI entities or modules from line 1.1 which were issued because a TC 592 reversed an earlier disposition.
1.9	MOD ADDED LATER: The number of TDI module issuances where the TDI mod status cycle is subsequent to the Original TDI Cycle. Columns (J) through (R) only.
1.10	ISSUED TY 202X: The number of TDI modules from line 1.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
1.10.1	RESERVED (literal only)
1.11	ISSUED TY 202X: The number of TDI modules from line 1.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
1.12	ISSUED TY 202X: The number of TDI modules from line 1.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
1.12.1	ISSUED TX PRD 202X06: The number of TDI modules from line 1.1 where the tax period is 6-30-202X. Columns (J) through (R) only. Note: This line is for the 2nd Quarter of the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
1.12.2	ISSUED TX PRD 202X09: The number of TDI modules from line 1.1 where the tax period is 9-30-202X. Columns (J) through (R) only. Note: This line is for the 3rd Quarter of the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
1.12.3	ISSUED TX PRD 202X12: The number of TDI modules from line 1.1 where the tax period is 12-31-202X. Columns (J) through (R) only. Note: This line is for the 4th Quarter of the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
1.13	ISSUED TY 202X: The number of TDI modules from line 1.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year.

Exhibit 5.2.4-4 (Cont. 3) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
1.13.1	ISSUED TX PRD 202X03: The number of TDI modules from line 1.1 where the tax period is 3-31-202X. Columns (J) through (R) only. Note: This line is for the 1st Quarter of current tax year.
1.13.2	ISSUED TX PRD 202X06: The number of TDI modules from line 1.1 where the tax period is 6-30-202X. Columns (J) through (R) only. Note: This line is for the 2nd Quarter of current tax year.
1.13.3	ISSUED TX PRD 202X09: The number of TDI modules from line 1.1 where the tax period is 9-30-202X. Columns (J) through (R) only. Note: This line is for the 3rd Quarter of current tax year.
	Note: The following descriptions for Lines 1.14 through 1.17 are for the Field pages only. For these lines, each functional set of pages will have different lines literals and definitions.
1.14	BRANCH 1-5 RECEIPTS: The number of TDIs/TDI modules from line 1.0 where the receipt was an assignment in branches 1-5.
1.14.1	BRANCH 1-5 ISSUANCES: The number of TDIs/TDI modules from line 1.1 where issuance was an assignment in branches 1-5.
1.14.2	BRANCH 1-5 FROM ACS: The number of TDIs/TDI modules from line 1.3 where the receipt was an assignment in branches 1-5.
1.14.3	BRANCH 1-5 FROM QUEUE: The number of TDIs/TDI modules from line 1.4 where the receipt was an assignment in branches 1-5.
1.15	BRANCH 6 RECEIPTS: The number of TDIs/TDI modules from line 1.0 where the receipt was an assignment in Branch 6.
1.15.1	6100 RECEIPTS: The number of TDIs/TDI modules from line 1.15 where the receipt was assigned to 6100.
1.15.1.1	6100 FROM QUEUE: The number of TDIs/TDI modules from line 1.15.1 where the receipt was from the Queue.
1.15.1.2	6100 ISSUANCES: The number of TDIs/TDI modules from line 1.15.1 where the receipt was an issuance.
1.15.2	64XX RECEIPTS: The number of TDIs/TDI modules from line 1.15 where the receipt was an assignment in the range 6400 through 6499.
1.15.2.1	64XX ISSUANCES: The number of TDIs/TDI modules from line 1.15 where the receipt was an issuance with an assignment in the range 6400 through 6499.
1.15.3	65XX RECEIPTS: The number of TDIs/TDI modules from line 1.15 where the receipt was an assignment in the range 6500 through 6599.

Exhibit 5.2.4-4 (Cont. 4) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
1.15.3.1	65XX ISSUANCES: The number of TDIs/TDI modules from line 1.15 where the receipt was an issuance with an assignment in the range 6500 through 6599.
1.15.4	68XX/69XX RECEIPTS: The number of TDIs/TDI modules from line 1.15 where the receipt was an assignment in the range 6800 through 6999.
1.15.4.1	68XX/69XX ISSUANCES: The number of TDIs/TDI modules from line 1.15 where the receipt was an issuance with an assignment in the range 6800 through 6999.
1.16	RESERVED (literal only)
1.17	RESERVED (literal only)

RECEIPT GRADE DATA (literal only)

LINE NUMBER	DEFINITION
1.18	NO. GR. 13 TDI RECEIPTS: The number of TDIs/TDI modules from line 1.0 where the grade level of the TDI is 13.
1.18.1	NO. GR. 13 TDI ISSUED: The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 13.
1.19	NO. GR. 12 TDI RECEIPTS: The number of TDIs/TDI modules from line 1.0 where the grade level of the TDI is 12.
1.19.1	NO. GR. 12 TDI ISSUED: The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 12.
1.20	NO. GR. 11 TDI RECEIPTS: The number of TDIs/TDI modules from line 1.0 where the grade level of the TDI is 11.
1.20.1	NO. GR. 11 TDI ISSUED: The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 11.
1.21	NO. GR. 09 TDI RECEIPTS: The number of TDIs/TDI modules from line 1.0 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
1.21.1	NO. GR. 09 TDI ISSUED: The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 5) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPT) (literal only)

LINE NUMBER	DEFINITION
1.22	NO. TP RECEIPTS: The number of entities associated with line 1.0 which had no TDAs in inventory at the time of receipt.
1.22.1	GRADE 13 TP: The number of entities from line 1.22 where the grade level of the TDI is 13.
1.22.2	GRADE 12 TP: The number of entities from line 1.22 where the grade level of the TDI is 12.
1.22.3	GRADE 11 TP: The number of entities from line 1.22 where the grade level of the TDI is 11.
1.22.4	GRADE 09 TP: The number of entities from line 1.22 where the grade level of the TDI is 9. Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.
1.22.5	TAXPAYER ISSUANCES: The number of entities associated with line 1.1 which had no TDAs in inventory at the time of the TDI issuance.
1.22.5.1	GRADE 13 TP ISSUED: The number of entities from line 1.22.5 where the grade level of the TDI is 13.
1.22.5.2	GRADE 12 TP ISSUED: The number of entities from line 1.22.5 where the grade level of the TDI is 12.
1.22.5.3	GRADE 11 TP ISSUED: The number of entities from line 1.22.5 where the grade level of the TDI is 11.
1.22.5.4	GRADE 09 TP ISSUED: The number of entities from line 1.22.5 where the grade level of the TDI is 9. Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.

Exhibit 5.2.4-4 (Cont. 6) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
2.0	TDI ACTIVITY: The number of TDI/TDI modules removed from Field Collection inventory. The sum of lines 2.1, 2.2, 2.3, 2.4 and 2.7.
2.1	TRANSFERS-OUT: The number of TDIs/TDI modules removed from Field Collection inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
2.2	NO. TO ACS: The number of TDIs/TDI modules removed from Field Collection inventory because the assignment number changed within the same area to the ACS.
2.3	NO. TO QUEUE: The number of TDIs/TDI modules removed from Field Collection inventory because the assignment number changed within the same area to the Queue.
2.4	NO. TO CSCO: The number of TDIs/TDI modules removed from Field Collection inventory because the assignment number changed within the same area to the CSCO.
2.5	RESERVED (literal only)
2.6	RESERVED (literal only)
2.7	DISPOSITIONS: The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 2.7.1.1, 2.7.1.2, and 2.7.2.1 through 2.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The break-out lines show the sum of the basic categories of disposition: line 2.7.1 IMMEDIATE RESOLUTION (lines 2.7.1.1 plus 2.7.1.2); line 2.7.2 DR/NR DISPOSITIONS (lines 2.7.2.1 through 2.7.2.8); and 2.7.3 OTHER DISP.
2.7.1	IMMEDIATE RESOLUTION: The number of TDI modules from line 2.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599, whichever TC posts first. See lines 2.7.1.1 and 2.7.1.2.
2.7.1.1	150-RETURN POSTED: The number of TDI modules from line 2.7.1 that went to an Immediate Resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Columns (J) through (R) only.
2.7.1.2	599-RETURN SECURED: The number of TDI modules from line 2.7.1 that were disposed this report period as a result of pending or posted return secured (TC599). Columns (J) through (R) only.
2.7.1.3	RESERVED (literal only)
2.7.2	DR/NR DISPOSITIONS: Columns (A) through (I): The number of TDIs that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.

Exhibit 5.2.4-4 (Cont. 7) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
2.7.2.1	590-NOT LIAB THIS PER: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.
2.7.2.2	591-NO LONGER LIABLE: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.
2.7.2.3	593-UNABLE TO LOCATE: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 593, unable to locate. Columns (J) through (R) only.
2.7.2.4	594-PREVIOUSLY FILED: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.
2.7.2.5	595-REFERRED TO EXAM: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.
2.7.2.6	596-REFERRED TO CID: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 596, referred to Criminal Investigation. Columns (J) through (R) only.
2.7.2.7	597-SURVEYED: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.
2.7.2.8	598-SHELVED: The number of TDI modules from line 2.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
2.7.2.9	RESERVED (literal only)
2.7.3	OTHER DISP: Closures for reasons other than a return or TC59X. An example is a TIN merger.
2.7.4	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDI entities from line 2.7 were received in Field Collection Areas and the week in which the TDIs were disposed. Columns (A) through (I) only.
2.7.4.1	TC 597/598 CYC DISP: The number of cycles (weeks) from line 2.7.4 associated with the TDI entities from line 2.7 that were disposed via TC 597 or TC 598. Columns (A) through (I) only.
2.7.5	AVERAGE CYCLES TO DISP: Line 2.7.4 divided by line 2.7. Columns (A) through (I) only.
2.7.6	BRANCH 1-5 DISPOSITIONS: The number of TDIs/TDI module dispositions from line 2.7 where the assignment number is in the range 1000 through 5999.
2.7.7	RESERVED (literal only)
2.7.8	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 8) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
2.8	NO. GRADE 13 TDI DISP: The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 13.
2.8.1	NO. GRADE 13 IMM RES: The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 13.
2.8.2	NO. GRADE 13 DR/NR: The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 13.
2.9	NO. GRADE 12 TDI DISP: The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 12.
2.9.1	NO. GRADE 12 IMM RES: The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 12.
2.9.2	NO. GRADE 12 DR/NR: The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 12.
2.10	NO. GRADE 11 TDI DISP: The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 11.
2.10.1	NO. GRADE 11 IMM RES: The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 11.
2.10.2	NO. GRADE 11 DR/NR: The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 11.
2.11	NO. GRADE 09 TDI DISP: The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
2.11.1	NO. GRADE 09 IMM RES: The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 9) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
2.11.2	<p data-bbox="367 394 1349 453">NO. GRADE 09 DR/NR: The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 9.</p> <p data-bbox="367 464 1373 617">Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>

Exhibit 5.2.4-4 (Cont. 10) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TP Standalone TDI DISP (literal only)

LINE NUMBER	DEFINITION
2.12	NO. TAXPAYERS DISPOSED: The number of entities associated with line 2.7 with no remaining TDAs in inventory at the time of the TDI disposition.
2.12.1	NO. GRADE 13 TP DISP: The number of entities from line 2.12 where the grade level of the TDI is 13.
2.12.1.1	GRADE 13 TP IMM RES: The number of entities with a grade level of 13 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).
2.12.1.2	GRADE 13 TP DR/NR: The number of entities with a grade level of 13 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).
2.12.2	NO. GRADE 12 TP DISP: The number of entities from line 2.12 where the grade level of the TDI is 12.
2.12.2.1	GRADE 12 TP IMM RES: The number of entities with a grade level of 12 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).
2.12.2.2	GRADE 12 TP DR/NR: The number of entities with a grade level of 12 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).
2.12.3	NO. GRADE 11 TP DISP: The number of entities from line 2.12 where the grade level of the TDI is 11.
2.12.3.1	GRADE 11 TP IMM RES: The number of entities with a grade level of 11 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).
2.12.3.2	GRADE 11 TP DR/NR: The number of entities with a grade level of 11 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).
2.12.4	NO. GRADE 09 TP DISP: The number of entities from line 2.12 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 11) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
2.12.4.1	<p>GRADE 09 TP IMM RES: The number of entities with a grade level of 9 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
2.12.4.2	<p>GRADE 09 TP DR/NR: The number of entities with a grade level of 9 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
2.12.5	<p>NO. TP DISP TC 597/598: The number of entities from line 2.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory.</p>

IDS GENERATED (literal only)

LINE NUMBER	DEFINITION
2.13	<p>IDS TDI DISPOSITIONS: The number of TDIs/TDI modules removed from Field Collection inventory from line 2.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.</p>
2.13.1	<p>IDS TP TDI ONLY DISP: The number of Stand-Alone TDIs from line 2.12 removed from Field Collection inventory where Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA.</p>
2.13.2	<p>MODS SHELVED FOR PDC: TDI modules closed with TC 598 CC 086</p>
2.13.3	<p>TAXPAYERS SHELVED FOR PDC: TDI modules closed with TC 598 CC 086</p>
3.0	<p>RESERVED (literal only)</p>

Exhibit 5.2.4-4 (Cont. 12) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI INVENTORY (literal only)

LINE NUMBER	DEFINITION
4.0	NO. TDI INVENTORY: The number of open TDIs/TDI modules in the Field Collection Areas at the end of the report period.
4.1	NO. BRANCH 1-5: The number of TDIs/TDI modules from line 4.0 where the assignment number is in the range 1000 through 5999.
4.2	NO. BRANCH 6: The number of TDIs/TDI modules from line 4.0 where the assignment number is in the range 6000 through 6999.
4.2.1	NO. 6100: The number of TDIs/TDI modules from line 4.0 where the assignment number is 6100.
4.3	PRIMARY AO VARIES: The number of TDIs where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
4.4	RESERVED (literal only)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
4.5	LESS THAN 6 MONTHS: The number of TDIs/TDI modules from line 4.0 residing in Field Collection inventory less than 26 cycles.
4.6	6 MONTHS TO 9 MONTHS: The number of TDIs/TDI modules from line 4.0 where the TDI moved into Field Collection at least 26 cycles but less than 39 cycles ago.
4.7	10 MONTHS TO 15 MONTHS: The number of TDIs/TDI modules from line 4.0 where the TDI moved into Field Collection at least 39 but less than 65 cycles ago.
4.8	16 MONTHS & OVER: The number of TDIs/TDI modules from line 4.0 where the TDI moved into Field Collection at least 65 cycles ago.
4.9	ACCELERATED: The number of TDIs/TDI modules from line 4.0 which have a primary code of (in the entity) E, F, L, N, P, Q, S, T, U, V, W, X or Y, or had open TDA on the entity at the time of the TDI issuance.

Exhibit 5.2.4-4 (Cont. 13) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

LINE NUMBER	DEFINITION
4.10	NO. MODS TY 201X & PRIOR: The number of TDI modules from line 4.0 where the tax period is 12-31-1X or earlier (columns (J) through (R) only). Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
4.11	NO. MODS TY 201X: The number of TDI modules from line 4.0 where the tax period falls in tax year 201X (columns (J) through (R) only). Note: This line is for the current tax year minus 7. See example in IRM 5.2.4.1.2(1).
4.12	NO. MODS TY 201X: The number of TDI modules from line 4.0 where the tax period falls in tax year 201X (columns (J) through (R) only). Note: This line is for the current tax year minus 6. See example in IRM 5.2.4.1.2(1).
4.13	NO. MODS TY 201X: The number of TDI modules from line 4.0 where the tax period falls in tax year 201X (columns (J) through (R) only). Note: This line is for the current tax year minus 5. See example in IRM 5.2.4.1.2(1).
4.14	NO. MODS TY 202X: The number of TDI modules from line 4.0 where the tax period falls in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).
4.15	NO. MODS TY 202X: The number of TDI modules from line 4.0 where the tax period falls in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
4.16	NO. MODS TY 202X: The number of TDI modules from line 4.0 where the tax period falls in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
4.16.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 4.16 where the tax period is equal to 3-31-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
4.16.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 4.16 where the tax period is equal to 6-30-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 14) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
4.16.3	NO MODS TX PRD 202X09: The number of TDI modules from line 4.16 where the tax period is equal to 9-30-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
4.16.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 4.16 where the tax period is equal to 12-31-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
4.17	NO. MODS TY 202X: The number of TDI modules from line 4.0 where the tax period falls in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.17.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 4.17 where the tax period equals 3-31-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.17.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 4.17 where the tax period equals 6-30-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.17.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 4.17 where the tax period equals 9-30-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.17.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 4.17 where the tax period equals 12-31-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.18	NO. MODS TY 202X: The number of TDI modules from line 4.0 where the tax period falls in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
4.18.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 4.18 where the tax period is 3-31-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 15) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
4.18.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 4.18 where the tax period is 6-30-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
4.18.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 4.18 where the tax period is 9-30-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
4.18.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 4.18 where the tax period is 12-31-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 16) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
4.19	NO. GRADE 13: The number of TDIs/TDI modules from line 4.0 with a grade code of the TDI of 13.
4.19.1	GRADE 13 WITH TDA: The number of TDI entities from line 4.19 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26 (columns (A) through (I) only).
4.20	NO. GRADE 12: The number of TDIs/TDI modules from line 4.0 with a grade code of the TDI of 12.
4.20.1	GRADE 12 WITH TDA: The number of TDI entities from line 4.20 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26 (columns (A) through (I) only).
4.21	NO. GRADE 11: The number of TDIs/TDI modules from line 4.0 where the grade level of the TDI is 11.
4.21.1	GRADE 11 WITH TDA: The number of TDI entities from line 4.21 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26 (columns (A) through (I) only).
4.22	NO. GRADE 09: The number of TDIs/TDI modules from line 4.0 where the grade level of the TDI is 09. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
4.22.1	GRADE 09 WITH TDA: The number of TDI entities from line 4.22 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26 (columns (A) through (I) only). Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
4.23	TOTAL W/TDA: The total number of TDI entities from line 4.0 with at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Also, this is the summed total of lines 4.19.1, 4.20.1, 4.21.1, and 4.22.1 (columns (A) through (I) only).
4.24	NO. REFUND FREEZE: The number of TDIs/TDI modules from line 4.0 where the taxpayer has a frozen refund.
4.25	NO. FED EMPL/RET: The number of TDIs/TDI modules from line 4.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

Exhibit 5.2.4-4 (Cont. 17) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
4.26	RESERVED (literal only)
4.27	RESERVED (literal only)
4.28	BMF TDI ONLY PYRAMID: The number of BMF PYRAMIDER entities assigned to the Field with no remaining TDAs that meet the pyramiding criteria and with TDIs only and with no associated TDAs.
4.29	RESERVED (literal only)
4.30	NO. MODS MFT 52 000000: The number of TDI Modules from line 4.0 where the MFT = 52 and the tax period shows as 000000 (Columns (J) through (R) only).
4.31	RESERVED (literal only)
4.32	RESERVED (literal only)
4.33	RESERVED (literal only)
5.0	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 18) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

QUEUE TDIs(literal only) TDI RECEIPTS (literal only)

LINE NUMBER	DEFINITION
6.0	RECEIPTS: The number of TDIs/TDI modules received into the Queue. The sum of lines 6.1, 6.2, 6.3, 6.5 and 6.6.
6.1	ISSUANCES: The number of TDIs/TDI modules that went to open TDI status during the report period. Excludes duplicate TDI requests and resequenced (merged) TDIs.
6.2	TRANSFERS-IN: The number of TDIs/TDI modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
6.3	NO. FROM ACS: The number of TDIs/TDI modules that had a change in assignment within the same area from the ACS to the Queue.
6.3.1	Standalone FR ACS: The number of TDI entities associated with line 6.3 with no remaining TDAs.
6.4	RESERVED (literal only)
6.4.1	RESERVED (literal only)
6.5	NO. FROM CSCO: The number of TDIs/TDI modules that had a change in assignment within the same area from CSCO to the Queue.
6.5.1	Standalone FR CSCO: The number of TDI entities associated with line 6.5 with no remaining TDAs.
6.6	NO. FROM CFF (FIELD COLLECTION): The number of TDIs/TDI modules that had a change in assignment from Field Collection to the Queue in the same area.
6.6.1	Standalone FR CFF (FIELD COLLECTION): The number of TDI entities associated with line 6.6 with no remaining TDAs.
6.7	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 19) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

RECEIPT DETAILS (literal only)

LINE NUMBER	DEFINITION
6.8	REISSUED: The number of TDIs/TDI modules from line 6.1 which were issued because a TC 592 reversed an earlier disposition.
6.9	MOD ADDED LATER: The number of TDI module issuances where the TDI mod status cycle is subsequent to the Original TDI Cycle (columns (J) through (R) only).
6.10	ISSUED TY 202X: The number of TDI modules from line 6.1 issued for tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
6.10.1	RESERVED (literal only)
6.11	ISSUED TY 202X: The number of TDI modules from line 6.1 where the tax period is in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
6.12	ISSUED TY 202X: The number of TDI modules from line 6.1 where the tax period is in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
6.12.1	ISSUED TX PRD 202X06: The number of TDI modules from line 6.1 where the tax period is 6-30-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
6.12.2	ISSUED TX PRD 202X09: The number of TDI modules from line 6.1 where the tax period is 9-30-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
6.12.3	ISSUED TX PRD 202X12: The number of TDI modules from line 6.1 where the tax period is 12-31-202X (columns (J) through (R) only). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
6.13	ISSUED TY 202X: The number of TDI modules from line 6.1 where the tax period is in tax year 202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
6.13.1	ISSUED TX PRD 202X03: The number of TDI modules from line 6.1 where the tax period is 3-31-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 20) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
6.13.2	ISSUED TX PRD 202X06: The number of TDI modules from line 6.1 where the tax period is 6-30-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
6.13.3	ISSUED TX PRD 202X09: The number of TDI modules from line 6.1 where the tax period is 9-30-202X (columns (J) through (R) only). Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
6.14	FROM ACS 0600: The number of TDIs/TDI modules from line 6.3 where the assignment on ACS had been 0600, indicating this TDIs/TDI modules and/or related TDAs had previously been in the Queue.
6.14.1	FROM ACS 0600 W/TDA: The number of TDI entities from line 6.14 with at least one related TDA (columns (A) through (I) only).
6.14.2	TY 201X & PRIOR: The number of TDI modules from line 6.14 with a tax period of 12-31-201X or prior (columns (J) through (R) only). Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
6.15	FROM SFR 8000: The number of TDIs/TDI modules from line 6.5 where the previous assignment was in Compliance Services Collection Operations as 8000, indicating the Automated Substitute for Return program.
6.15.1	FROM SFR 8000 W/TDA: The number of TDI entities from line 6.15 where the TDI has at least one associated TDA (columns (A) through (I) only).
6.15.2	MODS TY 201X & PRIOR: The number of TDI modules from line 6.15 where the tax period is 12-31-201X or prior (columns (J) through (R) only). Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
6.15.3	MODS TY 201X: The number of TDI modules from line 6.15 where the tax period is in 201X. Note: This line is for the current tax year minus 7. See example in IRM 5.2.4.1.2(1).
6.15.4	MODS TY 201X: The number of TDI modules from line 6.15 where the tax period is in 201X. Note: This line is for the current tax year minus 6. See example in IRM 5.2.4.1.2(1).
6.15.5	MODS TY 201X: The number of TDI modules from line 6.15 where the tax period is in 201X. Note: This line is for the current tax year minus 5. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 21) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
6.15.6	MODS TY 202X: The number of TDI modules from line 6.15 where the tax period is in 202X. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).
6.15.7	RESERVED (literal only)
6.16	FROM BR 1-5: The number of TDIs/TDI modules from line 6.6 where the assignment in Field Collection Areas was from 1000 through 5999.
6.16.1	FROM BR 1-5 W/TDA: The number of TDI entities from line 6.16 where the TDI has at least one associated TDA (columns (A) through (I) only).
6.16.2	RESERVED (literal only)
6.17	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 22) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

RECEIPT GRADE DATA (literal only)

LINE NUMBER	DEFINITION
6.18	NO. GR. 13 TDI RECEIPTS: The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 13.
6.18.1	NO. GR. 13 TDI ISSUED: The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 13.
6.19	NO. GR. 12 TDI RECEIPTS: The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 12.
6.19.1	NO. GR. 12 TDI ISSUED: The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 12.
6.20	NO. GR. 11 TDI RECEIPTS: The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 11.
6.20.1	NO. GR. 11 TDI ISSUED: The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 11.
6.21	<p>NO. GR. 09 TDI RECEIPTS: The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
6.21.1	<p>NO. GR. 09 TDI ISSUED: The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>

Exhibit 5.2.4-4 (Cont. 23) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPT) (literal only)

LINE NUMBER	DEFINITION
6.22	NO. TP RECEIPTS: The number of entities associated with line 6.0 which had no TDAs in inventory at the time of receipt (columns (A) through (I) only).
6.22.1	GRADE 13 TP: The number of entities from line 6.22 where the grade level of the TDI is 13 (columns (A) through (I) only).
6.22.2	GRADE 12 TP: The number of entities from line 6.22 where the grade level of the TDI is 12 (columns (A) through (I) only).
6.22.3	GRADE 11 TP: The number of entities from line 6.22 where the grade level of the TDI is 11 (columns (A) through (I) only).
6.22.4	GRADE 09 TP: The number of entities from line 6.22 where the grade level of the TDI is 9 (columns (A) through (I) only). Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
6.22.5	TAXPAYER ISSUANCES: The number of entities associated with line 6.1 which had no TDAs in inventory at the time of the TDI issuance (columns (A) through (I) only).
6.22.5.1	GRADE 13 TP ISSUED: The number of entities from line 6.22.5 where the grade level of the TDI is 13 (columns (A) through (I) only).
6.22.5.2	GRADE 12 TP ISSUED: The number of entities from line 6.22.5 where the grade level of the TDI is 12 (columns (A) through (I) only).
6.22.5.3	GRADE 11 TP ISSUED: The number of entities from line 6.22.5 where the grade level of the TDI is 11 (columns (A) through (I) only).
6.22.5.4	GRADE 09 TP ISSUED: The number of entities from line 6.22.5 where the grade level of the TDI is 9 (columns (A) through (I) only). Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 24) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
7.0	TDI ACTIVITY: The number of TDIs/TDI modules removed from Queue inventory. The sum of lines 7.1, 7.2, 7.4, 7.5 and 7.7.
7.1	TRANSFERS-OUT: The number of TDIs/TDI modules removed from Queue inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
7.2	NO. TO ACS: The number of TDIs/TDI modules removed from Queue inventory because the assignment number changed to ACS within the same area.
7.3	RESERVED (literal only)
7.4	NO. TO CSCO: The number of TDIs/TDIs modules removed from Queue inventory because the assignment number changed to CSCO within the same area.
7.5	NO. TO CFF (FIELD COLLECTION): The number of TDIs/TDI modules removed from Queue inventory because the assignment number changed to Field Collection within the same area.
7.6	RESERVED (literal only)
7.7	DISPOSITIONS: The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 7.7.1.1, 7.7.1.2, and 7.7.2.1 through 7.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The break-out lines show the sum of the basic categories of disposition: line 7.7.1 IMMEDIATE RESOLUTION (lines 7.7.1.1 plus 7.7.1.2); line 7.7.2 DR/NR DISPOSITIONS (lines 7.7.2.1 through 7.7.2.8); and 7.7.3 OTHER DISP.
7.7.1	IMMEDIATE RESOLUTION: The number of TDI modules from line 7.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC posts first. See lines 7.7.1.1 and 7.7.1.2 (Columns (A) through (R)).
7.7.1.1	150-RETURN POSTED: The number of TDI modules from line 7.7.1 that went to an immediate resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Valid for columns (J) through (R) only.
7.7.1.2	599-RETURN SECURED: The number of TDI modules from line 7.7.1 that were disposed of this report period due to a pending or posted return secured (TC599). Valid for columns (J) through (R) only.
7.7.1.3	RESERVED (literal only)
7.7.2	DR/NR DISPOSITIONS: Columns (A) through (I): The number of TDIs from line 7.7 that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.
7.7.2.1	590-NOT LIAB THIS PER: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.

Exhibit 5.2.4-4 (Cont. 25) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
7.7.2.2	591-NO LONGER LIABLE: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.
7.7.2.3	593-UNABLE TO LOCATE: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 593, unable to locate. Columns (J) through (R) only.
7.7.2.4	594-PREVIOUSLY FILED: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.
7.7.2.5	595-REFERRED TO EXAM: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.
7.7.2.6	596-REFERRED TO CID: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 596, referred to Criminal Investigation. Columns (J) through (R) only.
7.7.2.7	597-SURVEYED: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.
7.7.2.8	598-SHELVED: The number of TDI modules from line 7.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
7.7.2.9	RESERVED (literal only)
7.7.3	OTHER DISP: Closures for reasons other than a return or TC59X. An example is a TIN merger.
7.7.4	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDI entities from line 6.7 were received in the Queue and the week in which the TDIs were disposed. Columns (A) through (I) only.
7.7.4.1	TC 597/598 CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDIs from line 2.7 were received in the Queue and the week in which the TDIs were disposed via TC 597 or TC 598, shelved. Columns (A) through (I) only.
7.7.5	AVERAGE CYCLES TO DISP: Line 7.7.4 divided by line 7.7. Columns (A) through (I) only.
7.7.6	DISPTX PRD 201X & PRIOR: The number of TDI module dispositions from line 7.7 where the tax period is for 12-31-201X or prior. Columns (J) through (R) only. Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
7.7.7	RESERVED (literal only)
7.7.8	NO. 7100 DISPOSED: The number of modules from Line 7.7 where assignment number equals 71XX.

Exhibit 5.2.4-4 (Cont. 26) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
7.8	NO. GRADE 13 TDI DISP: The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 13.
7.8.1	NO. GRADE 13 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 13.
7.8.2	NO. GRADE 13 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 13.
7.9	NO. GRADE 12 TDI DISP: The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 12.
7.9.1	NO. GRADE 12 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 12.
7.9.2	NO. GRADE 12 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 12.
7.10	NO. GRADE 11 TDI DISP: The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 11.
7.10.1	NO. GRADE 11 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 11.
7.10.2	NO. GRADE 11 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 11.
7.11	NO. GRADE 09 TDI DISP: The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
7.11.1	NO. GRADE 09 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 27) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
7.11.2	<p>NO. GRADE 09 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>

Exhibit 5.2.4-4 (Cont. 28) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TP Standalone TDI DISP (literal only)

LINE NUMBER	DEFINITION
7.12	NO. TAXPAYERS DISPOSED: The number of entities associated with line 7.7 with no remaining TDAs in inventory at the time of the TDI disposition. Columns (A) through (I) only.
7.12.1.	NO. GRADE 13 TP DISP: The number of entities from line 7.12 where the grade level of the TDI is 13. Columns (A) through (I) only.
7.12.1.1	GRADE 13 TP IMM RES: The number of entities with a grade level of 13 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
7.12.1.2	GRADE 13 TP DR/NR: The number of entities with a grade level of 13 of the TDI associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
7.12.2	NO. GRADE 12 TP DISP: The number of entities from line 7.12 where the grade level of the TDI is 12. Columns (A) through (I) only.
7.12.2.1	GRADE 12 TP IMM RES: The number of entities with a grade level of 12 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
7.12.2.2	GRADE 12 TP DR/NR: The number of entities with a grade level of 12 of the TDI associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
7.12.3	NO. GRADE 11 TP DISP: The number of entities from line 7.12 where the grade level of the TDI is 11. Columns (A) through (I) only.
7.12.3.1	GRADE 11 TP IMM RES: The number of entities with a grade level of 11 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
7.12.3.2	GRADE 11 TP DR/NR: The number of entities with a grade level of 11 associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
7.12.4	NO. GRADE 09 TP DISP: The number of entities from line 7.12 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 29) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
7.12.4.1	<p>GRADE 09 TP IMM RES: The number of entities where the grade level of the TDI is 9 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
7.12.4.2	<p>GRADE 09 TP DR/NR: The number of entities with a grade level of the TDI of 9 associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>
7.12.5	<p>NO. TP DISP TC 597/598: The number of entities from line 7.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory. Columns (A) through (I) only.</p>

IDS GENERATED (literal only)

LINE NUMBER	DEFINITION
7.13	<p>IDS TDI/MOD DISPOSITIONS: The number of TDIs/TDI modules removed from inventory from line 7.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.</p>
7.13.1	<p>IDS TP TDI ONLY DISP: The number of Stand-Alone TDIs from line 7.12 removed from inventory where Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA. Columns (A) through (I) only.</p>
7.13.2	<p>MODS SHELVED FOR PDC: TDI modules closed with TC 598 CC 086. Columns (J) through (R) only.</p>
7.13.3	<p>TAXPAYERS SHELVED FOR PDC: TDI modules closed with TC 598 CC 086. Columns (A) through (I) only.</p>
8.0	<p>RESERVED (literal only)</p>

Exhibit 5.2.4-4 (Cont. 30) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI INVENTORY (literal only)

LINE NUMBER	DEFINITION
9.0	NO. TDI INVENTORY: The number of open TDIs/TDI modules in the Queue at the end of the report period.
9.1	RESERVED (literal only)
9.2	RESERVED (literal only)
9.2.1	RESERVED (literal only)
9.3	Primary AO VARIES: The number of TDIs in the Queue where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
9.4	RESERVED (literal only)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
9.5	LESS THAN 6 MONTHS: The number of TDIs/TDI modules from line 9.0 residing in the Queue inventory less than 26 cycles.
9.6	6 MONTHS TO 9 MONTHS: The number of TDIs/TDI modules from line 9.0 where the TDI moved into the Queue at least 26 cycles but less than 39 cycles ago.
9.7	10 MONTHS TO 15 MONTHS: The number of TDIs/TDI modules from line 9.0 where the TDI moved into the Queue at least 39 cycles but less than 65 cycles ago.
9.8	16 MONTHS & OVER: The number of TDIs/TDI modules from line 9.0 where the TDI moved into the Queue at least 65 cycles ago.
9.9	ACCELERATED: The number of TDIs/TDI modules from the line 9.0 which have a primary code of E, F, L, N, P, Q, S, T, U, V, W, X or Y or had open TDA on the entity at the time of the TDI issuance.

Exhibit 5.2.4-4 (Cont. 31) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

LINE NUMBER	DEFINITION
9.10	NO. MODS TY 201X & PRIOR: The number of TDI modules from line 9.0 where the tax period falls is 12-31-201X or earlier. Columns (J) through (R) only. Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
9.11	NO. MODS TY 201X: The number of TDI modules from line 9.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 7. See example in IRM 5.2.4.1.2(1).
9.12	NO. MODS TY 201X: The number of TDI modules from line 9.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 6. See example in IRM 5.2.4.1.2(1).
9.13	NO. MODS TY 201X: The number of TDI modules from line 9.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 5. See example in IRM 5.2.4.1.2(1).
9.14	NO. MODS TY 202X: The number of TDI modules from line 9.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).
9.15	NO. MODS TY 202X: The number of TDI modules from line 9.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
9.16	NO. MODS TY 202X: The number of TDI modules from line 9.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
9.16.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 9.16 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
9.16.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 9.16 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 32) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
9.16.3	NO MODS TX PRD 202X09: The number of TDI modules from line 9.16 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
9.16.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 9.16 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
9.17	NO. MODS TY 202X: The number of TDI modules from line 9.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
9.17.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 9.17 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
9.17.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 9.17 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
9.17.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 9.17 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
9.17.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 9.17 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
9.18	NO. MODS TY 202X: The number of TDI modules from line 9.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
9.18.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 9.18 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 33) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
9.18.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 9.18 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
9.18.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 9.18 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
9.18.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 9.18 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 34) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
9.19	NO. GRADE 13: The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 13.
9.19.1	GRADE 13 WITH TDA: The number of TDI entities from line 9.19 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24, or 26. Columns (A) through (I) only.
9.20	NO. GRADE 12: The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 12.
9.20.1	GRADE 12 WITH TDA: The number of TDI entities from line 9.20 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24, or 26. Columns (A) through (I) only.
9.21	NO. GRADE 11: The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 11.
9.21.1	GRADE 11 WITH TDA: The number of TDI entities from line 9.21 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
9.22	NO. GRADE 09: The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
9.22.1	GRADE 09 WITH TDA: The number of TDI entities from line 9.22 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
9.23	TOTAL W/TDA: The total number of TDI entities from line 9.0 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only. Also, this is the summed total of lines 9.19.1, 9.20.1, 9.21.1, and 9.22.1.
9.24	NO. REFUND FREEZE: The number of TDIs/TDI modules from line 9.0 where the taxpayer has a frozen refund.
9.25	NO. FED EMPL/RET: The number of TDIs/TDI modules from line 9.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

Exhibit 5.2.4-4 (Cont. 35) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
9.26	RESERVED (literal only)
9.27	7100 INVENTORY: The number of modules from Line 9.0, NO. TDI INVENTORY, where assignment number equals 71XX.
9.28	RESERVED (literal only)
9.29	RESERVED (literal only)
9.30	NO. MODS MFT 52 000000: The number of TDI Modules from line 9.0 where the MFT = 52 and the tax period shows as 000000. Columns (J) through (R) only.
9.31	Q TDI ONLY PYRAMID: The number of BMF PYRAMIDER entities assigned to the Queue with no remaining TDAs that meet the pyramiding criteria with TDIs only and with no associated TDAs. Columns (A) through (I) only.
9.32	RESERVED (literal only)
9.33	RESERVED (literal only)
10.0	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 36) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

ACS TDIs (literal only) TDI RECEIPTS (literal only)

LINE NUMBER	DEFINITION
11.0	RECEIPTS: The number of TDIs/TDI modules received by ACS. The sum of lines 11.1, 11.2, 11.4, 11.5 and 11.6.
11.1	ISSUANCES: The number of TDIs/TDI modules that went to open TDI status during the report period. Excludes duplicate TDI requests and resequenced (merged) TDIs.
11.2	TRANSFERS-IN: The number of TDIs/TDI modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
11.3	RESERVED (literal only)
11.3.1	RESERVED (literal only)
11.4	NO. FROM QUEUE: The number of TDIs/TDI modules that had a change in assignment from the Queue to the ACS within the same area.
11.4.1	STANDALONE FROM QUEUE: The number of TDI entities associated with line 11.4 with no remaining TDAs. Columns (A) through (I) only.
11.5	NO. FROM CSCO: The number of TDIs/TDI modules that had a change in assignment from CSCO to the ACS within the same area.
11.5.1	STANDALONE FROM CSCO: The number of TDI entities associated with line 11.5 with no remaining TDAs. Columns (A) through (I) only.
11.6	NO. FROM CFF (Field Collection): The number of TDIs/TDI modules that had a change in assignment from Field Collection to the ACS within the same area.
11.6.1	STANDALONE FROM CFF (Field Collection): The number of TDI entities associated with line 11.6 with no remaining TDAs. Columns (A) through (I) only.
11.7	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 37) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

RECEIPT DETAILS (literal only)

LINE NUMBER	DEFINITION
11.8	REISSUED: The number of TDIs/TDI modules from line 11.1 which were issued because a TC 592 reversed an earlier disposition.
11.9	MOD ADDED LATER: The number of TDI module issuances where the TDI mod status cycle is not equal (subsequent) to the Original TDI Cycle. Columns (J) through (R) only.
11.10	ISSUED TY 202X: The number of TDI modules from line 11.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
11.10.1	RESERVED (literal only)
11.11	ISSUED TY 202X: The number of TDI modules from line 11.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
11.12	ISSUED TY 202X: The number of TDI modules from line 11.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
11.12.1	ISSUED TX PRD 202X06: The number of TDI modules from line 11.1 where the tax period is 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
11.12.2	ISSUED TX PRD 202X09: The number of TDI modules from line 11.1 where the tax period is 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
11.12.3	ISSUED TX PRD 202X12: The number of TDI modules from line 11.1 where the tax period is 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
11.13	ISSUED TY 202X: The number of TDI modules from line 11.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
11.13.1	ISSUED TX PRD 202X03: The number of TDI modules from line 11.1 where the tax period is 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 38) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
11.13.2	ISSUED TX PRD 202X06: The number of TDI modules from line 11.1 where the tax period is 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
11.13.3	ISSUED TX PRD 202X09: The number of TDI modules from line 11.1 where the tax period is 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
11.14	NO. RECEIPTS 0110: The number of TDIs/TDI modules from line 11.0 where the assignment is 0110.
11.14.1	NO. 0110 ISSUED: The number of TDIs/TDI modules from line 11.1 where the assignment is 0110.
11.15	NO. RECEIPTS TO 06XX: The number of TDIs/TDI modules from line 11.0 where the assignment is from 0600 through 0699, indicating the taxpayer had been assigned to the Queue prior to going to ACS.
11.15.1	NO. TO 0600: The number of TDIs/TDI modules from line 11.15 where the assignment equals 0600, indicating a system generated assignment from Queue to ACS, rather than a manual request.
11.15.1.1	NO. ISSUED 0600: The number of TDIs/TDI modules from line 11.1 where the assignment equals 0600, indicating that at the time of the issuance the taxpayer had related TDAs and/or a TDI assigned to ACS.
11.15.1.2	NO. 0600 W/TDA: The number of TDI entities from line 11.15.1 with an associated TDA. Columns (A) through (I) only.
11.15.1.3	0600 TY 201X & PRIOR: The number of TDI modules from line 11.15.1 for tax period 12-31-201X or prior. Columns (J) through (R) only.
11.15.1.4	0600 TY 202X: The number of TDI modules from line 11.15.1 for a tax period in tax year 202X. Columns (J) through (R) only.
11.15.2	NO. RECEIPTS 0601-0606: The number of TDIs/TDI modules from line 11.15 where the receipt was to an assignment number from 0601 through 0606, indicating the TDIs/TDI modules were manually requested from the Queue.
11.16	NO. FROM SFR 8000: The number of TDIs/TDI modules from line 11.5 where the assignment in Compliance Services Collection Operations (CSCO) was 8000, indicating the Automated Substitute for Return program.
11.16.1	NO. FR SFR 8000 W/TDA: The number of TDI entities from line 11.16 with at least one related TDA. Columns (A) through (I) only.
11.16.2	MODS FR 8000 TY 202X: The number of TDI modules from line 11.16 for a tax period in 202X. Columns (J) through (R) only.
11.16.3	MODS FROM 8000 TY 202X: The number of TDI modules from line 11.16 for a tax period in 202X. Columns (J) through (R) only.

Exhibit 5.2.4-4 (Cont. 39) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
11.17	RESERVED (literal only)

RECEIPT GRADE DATA (literal only)

LINE NUMBER	DEFINITION
11.18	NO. GR. 13 TDI RECEIPTS: The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 13.
11.18.1	NO. GR. 13 TDI ISSUED: The number of TDIs/TDI modules issuances from line 11.1 where the grade level of the TDI is 13.
11.19	NO. GR. 12 TDI RECEIPTS: The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 12.
11.19.1	NO. GR. 12 TDI ISSUED: The number of TDIs/TDI modules issuances from line 11.1 where the grade level of the TDI is 12.
11.20	NO. GR. 11 TDI RECEIPTS: The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 11.
11.20.1	NO. GR. 11 TDI ISSUED: The number of TDIs/TDI module issuances from line 11.1 where the grade level of the TDI is 11.
11.21	NO. GR. 09 TDI RECEIPTS: The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
11.21.1	NO. GR. 09 TDI ISSUED: The number of TDIs/TDI module issuances from line 11.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 40) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPT) (literal only)

LINE NUMBER	DEFINITION
11.22	NO. TP RECEIPTS: The number of entities associated with line 11.0 which had no TDAs in inventory at the time of receipt. Columns (A) through (I) only.
11.22.1	GRADE 13 TP: The number of entities from line 11.22 where the grade level of the TDI is 13. Columns (A) through (I) only.
11.22.2	GRADE 12 TP: The number of entities from line 11.22 where the grade level of the TDI is 12. Columns (A) through (I) only.
11.22.3	GRADE 11 TP: The number of entities from line 11.22 where the grade level of the TDI is 11. Columns (A) through (I) only.
11.22.4	GRADE 09 TP: The number of entities from line 11.22 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
11.22.5	TAXPAYER ISSUANCES: The number of entities associated with line 11.1 which had no TDAs in inventory at the time of the TDI issuance. Columns (A) through (I) only.
11.22.5.1	GRADE 13 TP ISSUED: The number of entities from line 11.22.5 where the grade level of the TDI is 13. Columns (A) through (I) only.
11.22.5.2	GRADE 12 TP ISSUED: The number of entities from line 11.22.5 where the grade level of the TDI is 12. Columns (A) through (I) only.
11.22.5.3	GRADE 11 TP ISSUED: The number of entities from line 11.22.5 where the grade level of the TDI is 11. Columns (A) through (I) only.
11.22.5.4	GRADE 09 TP ISSUED: The number of entities from line 11.22.5 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 41) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)****ACTIVITY (LEFT INVENTORY) (literal only)**

LINE NUMBER	DEFINITION
12.0	TDI ACTIVITY: The number of TDIs/TDI modules removed from ACS inventory. The sum of lines 12.1, 12.3, 12.4, 12.5 and 12.7.
12.1	TRANSFERS-OUT: The number of TDIs/TDI modules removed from ACS inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
12.2	RESERVED (literal only)
12.3	NO. TO QUEUE: The number of TDIs/TDI modules removed from ACS inventory because the assignment number changed to the Queue within the same area.
12.4	NO. TO CSCO: The number of TDIs/TDI modules removed from ACS inventory because the assignment number changed to CSCO within the same area.
12.5	NO. TO CFF (FIELD COLLECTION): The number of TDIs/TDI modules removed from ACS inventory because the assignment number was changed to Field Collection within the same area.
12.6	RESERVED (literal only)
12.7	DISPOSITIONS: The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 12.7.1.1, 12.7.1.2, and 12.7.2.1 through 12.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The breakout lines show the sum of the basic categories of disposition: line 12.7.1 IMMEDIATE RESOLUTION (lines 12.7.1.1 plus 12.7.1.2); line 12.7.2 DR/NR DISPOSITIONS (lines 12.7.2.1 through 12.7.2.8); and 12.7.3 OTHER DISP.
12.7.1	IMMEDIATE RESOLUTION: The number of TDI modules from line 12.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 12.7.1.1 and 12.7.1.2.
12.7.1.1	150-RETURN POSTED: The number of TDI modules from line 12.7.1 that went to an immediate resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Columns (J) through (R) only.
12.7.1.2	599-RETURN SECURED: The number of TDI modules from line 12.7.1 that were disposed this report period as a result of pending or posted return secured (TC599). Columns (J) through (R) only.
12.7.1.3	RESERVED (literal only)
12.7.2	DR/NR DISPOSITIONS: Columns (A) through (I): The number of TDIs from line 12.7 that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.
12.7.2.1	590-NOT LIAB THIS PER: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.

Exhibit 5.2.4-4 (Cont. 42) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
12.7.2.2	591-NO LONGER LIABLE: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.
12.7.2.3	593-UNABLE TO LOCATE: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 593, unable to locate. Columns (J) through (R) only.
12.7.2.4	594-PREVIOUSLY FILED: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.
12.7.2.5	595-REFERRED TO EXAM: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.
12.7.2.6	596-REFERRED TO CID: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 596, Criminal Investigation referral. Columns (J) through (R) only.
12.7.2.7	597-SURVEYED: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.
12.7.2.8	598-SHELVED: The number of TDI modules from line 12.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
12.7.2.9	RESERVED (literal only)
12.7.3	OTHER DISP: Closures for reasons other than a return or TC 59X. An example is a TIN merger.
12.7.4	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDI entities from line 12.7 were received in ACS and the week in which the TDIs were disposed. Columns (A) through (I) only.
12.7.4.1	TC 597/598 CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDI entities from line 12.7 were received in ACS and the week in which the TDIs were disposed via TC 597 or TC 598, shelved. Columns (A) through (I) only.
12.7.5	AVERAGE CYCLES TO DISP: Line 12.7.4 divided by line 12.7. Columns (A) through (I) only.
12.7.6	NO. DISP. 06XX: The number of TDIs/TDI module dispositions from line 12.7 where the assignment number is in the range 0600 through 0699.
12.7.7	RESERVED (literal only)
12.7.8	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 43) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
12.8	NO. GRADE 13 TDI DISP: The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 13.
12.8.1	NO. GRADE 13 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 13.
12.8.2	NO. GRADE 13 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 13.
12.9	NO. GRADE 12 TDI DISP: The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 12.
12.9.1	NO. GRADE 12 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 12.
12.9.2	NO. GRADE 12 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 12.
12.10	NO. GRADE 11 TDI DISP: The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 11.
12.10.1	NO. GRADE 11 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 11.
12.10.2	NO. GRADE 11 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 11.
12.11	NO. GRADE 09 TDI DISP: The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
12.11.1	NO. GRADE 09 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 44) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
12.11.2	<p data-bbox="456 394 1422 453">NO. GRADE 09 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 9.</p> <p data-bbox="456 464 1463 617">Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. So, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>

Exhibit 5.2.4-4 (Cont. 45) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TP STANDALONE TDI DISP

LINE NUMBER	DEFINITION
12.12	NO. TAXPAYERS DISPOSED: The number of entities associated with line 12.7 with no remaining TDAs in inventory at the time of the TDI disposition. Columns (A) through (I) only.
12.12.1	NO. GRADE 13 TP DISP: The number of entities from line 12.12 where the grade level of the TDI is 13. Columns (A) through (I) only.
12.12.1.1	GRADE 13 TP IMM RES: The number of entities with a grade level of the TDI of 13 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.1.2	GRADE 13 TP DR/NR: The number of entities with a grade level of the TDI of 13 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.2.	NO. GRADE 12 TP DISP: The number of entities from line 12.12 where the grade level of the TDI is 12. Columns (A) through (I) only.
12.12.2.1	GRADE 12 TP IMM RES: The number of entities with a grade level of the TDI of 12 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.2.2	GRADE 12 TP DR/NR: The number of entities with a grade level of the TDI of 12 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.3	NO. GRADE 11 TP DISP: The number of entities from line 12.12 where the grade level of the TDI is 11. Columns (A) through (I) only.
12.12.3.1	GRADE 11 TP IMM RES: The number of entities with a grade level of the TDI of 11 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.3.2	GRADE 11 TP DR/NR: The number of entities with a grade level of the TDI of 11 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.4	NO. GRADE 09 TP DISP: The number of entities from line 12.12 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 46) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
12.12.4.1	<p>GRADE 09 TP IMM RES: The number of entities with a grade level of the TDI of 9 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
12.12.4.2	<p>GRADE 09 TP DR/NR: The number of entities with a grade level of the TDI of 9 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
12.12.5	<p>NO. TP'S DISP TC 597/598: The number of entities from line 12.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory. Columns (A) through (I) only.</p>

IDS GENERATED (literal only)

LINE NUMBER	DEFINITION
12.13	<p>IDS TDI/MOD DISPOSITIONS: The number of TDIs/TDI modules removed from inventory from line 12.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.</p>
12.13.1	<p>IDS TP TDI ONLY DISP: The number of Standalone TDIs from line 12.13 removed from inventory where the Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA. Columns (A) through (I) only.</p>
12.13.2	<p>MODS SHELVED FOR PDC: TDI modules closed with TC 598 CC 086. Columns (J) through (R) only.</p>
12.13.3	<p>TAXPAYERS SHELVED FOR PDC: TDI modules closed with TC 598 CC 086. Columns (A) through (I) only.</p>
13.0	<p>RESERVED (literal only)</p>

Exhibit 5.2.4-4 (Cont. 47) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)*****TDI INVENTORY (literal only)***

LINE NUMBER	DEFINITION
14.0	NO. TDI INVENTORY: The number of open TDIs/TDI modules in the ACS at the end of the report period.
14.1	NO. 0110: The number of TDIs/TDI modules from line 14.0 where the assignment number is 0110.
14.2	NO. 06XX: The number of TDIs/TDI modules from line 14.0 where the assignment number is in the range 0600 through 0699.
14.2.1	NO. 0600: The number of TDIs/TDI modules from line 14.0 where the assignment number is 0600.
14.3	Primary AO VARIES: The number of TDIs where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
14.4	RESERVED (literal only)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
14.5	LESS THAN 6 MONTHS: The number of TDIs/TDI modules from line 14.0 residing in ACS inventory less than 26 cycles.
14.6	6 MONTHS TO 9 MONTHS: The number of TDIs/TDI modules from line 14.0 where the TDI moved into ACS at least 26 cycles but less than 39 cycles ago.
14.7	10 MONTHS TO 15 MONTHS: The number of TDIs/TDI modules from line 14.0 where the TDI moved into ACS at least 39 cycles but less than 65 cycles ago.
14.8	16 MONTHS & OVER: The number of TDIs/TDI modules from line 14.0 where the TDI moved into ACS at least 65 cycles ago.
14.9	ACCELERATED: The number of TDIs/TDI modules from line 14.0 which have a primary code of E, F, L, N, P, Q, S, T, U, V, W, X or Y or had open TDA on the entity at the time of the TDI issuance.

Exhibit 5.2.4-4 (Cont. 48) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

LINE NUMBER	DEFINITION
14.10	NO. MODS TY 201X & PRIOR: The number of TDI modules from line 14.0 where the tax period is 12-31-201X or earlier. Columns (J) through (R) only. Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
14.11	NO. MODS TY 201X: The number of TDI modules from line 14.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 7. See example in IRM 5.2.4.1.2(1).
14.12	NO. MODS TY 201X: The number of TDI modules from line 14.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 6. See example in IRM 5.2.4.1.2(1).
14.13	NO. MODS TY 201X: The number of TDI modules from line 14.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 5. See example in IRM 5.2.4.1.2(1).
14.14	NO. MODS TY 202X: The number of TDI modules from line 14.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).
14.15	NO. MODS TY 202X: The number of TDI modules from line 14.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
14.16	NO. MODS TY 202X: The number of TDI modules from line 14.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
14.16.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 14.16 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
14.16.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 14.16 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 49) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
14.16.3	NO MODS TX PRD 202X09: The number of TDI modules from line 14.16 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
14.16.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 14.16 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
14.17	NO. MODS TY 202X: The number of TDI modules from line 14.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
14.17.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 14.17 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
14.17.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 14.17 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
14.17.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 14.17 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
14.17.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 14.17 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
14.18	NO. MODS TY 202X: The number of TDI modules from line 14.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
14.18.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 14.18 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 50) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
14.18.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 14.18 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
14.18.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 14.18 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
14.18.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 14.18 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 51) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
14.19	NO. GRADE 13: The number of TDIs/TDI modules from line 14.0 where the grade level of the TDI is 13.
14.19.1	GRADE 13 WITH TDA: The number of TDI entities from line 14.19 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.20	NO. GRADE 12: The number of TDIs/TDI modules from line 14.0 where the grade level of the TDI is 12.
14.20.1	GRADE 12 WITH TDA: The number of TDI entities from line 14.20 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.21	NO. GRADE 11: The number of TDIs/TDI modules from line 14.0 with grade level of the TDI of 11.
14.21.1	GRADE 11 WITH TDA: The number of TDI entities from line 14.21 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.22	NO. GRADE 09: The number of TDIs/TDI modules from line 14.0 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
14.22.1	GRADE 09 WITH TDA: The number of TDI entities from line 14.22 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
14.23	TOTAL W/TDA: The total number of TDI entities from line 14.0 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only. Also, this is the summed total of lines 14.19.1, 14.20.1, 14.21.1, and 14.22.1.
14.24	NO. REFUND FREEZE: The number of TDIs/TDI modules from line 14.0 where the taxpayer has a frozen refund.
14.25	NO. FED EMPL/RET: The number of TDIs/TDI modules from line 14.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

Exhibit 5.2.4-4 (Cont. 52) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
14.26	RESERVED (literal only)
14.27	RESERVED (literal only)
14.28	RESERVED (literal only)
14.29	RESERVED (literal only)
14.30	NO. MODS MFT 52 000000: The number of TDI modules from line 14.0 where the MFT = 52 and the tax period shows as 000000. Columns (J) through (R) only.
14.31	RESERVED (literal only)
14.32	ACS TDI ONLY PYRAMID: The number of BMF PYRAMIDING entities assigned to ACS with no remaining TDAs that meet the pyramiding criteria with TDIs only and with no associated TDAs. Columns (A) through (I) only.
14.33	RESERVED (literal only)
15.0	RESERVED (literal Only)

Exhibit 5.2.4-4 (Cont. 53) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)*****Compliance Services Collection Operations (literal only) TDI RECEIPTS (literal only)***

LINE NUMBER	DEFINITION
16.0	RECEIPTS: The number of TDIs/TDI modules received into CSCO. The sum of lines 16.1, 16.2, 16.3, 16.4 and 16.6.
16.1	ISSUANCES TO CSCO: The number of TDIs/TDI modules that went to open TDI status during the report period to an assignment number in the range 8000 through 8999. Excludes duplicate TDI requests and resequenced (merged) TDIs.
16.2	TRANSFERS-IN: The number of TDIs/TDI modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
16.3	NO. FROM ACS: The number of TDIs/TDI modules that changed assignment from the (ACS) to CSCO within the same area.
16.3.1	STANDALONE FR ACS: The number of TDI entities associated with line 16.3 with no remaining TDAs. Columns (A) through (I) only.
16.4	NO. FROM QUEUE: The number of TDIs/TDI modules that had a change in assignment from the Queue to CSCO within the same area.
16.4.1	STANDALONE FR QUEUE: The number of TDI entities associated with line 16.4 with no remaining TDAs. Columns (A) through (I) only.
16.5	RESERVED (literal only)
16.5.1	RESERVED (literal only)
16.6	NO. FROM CFF (Field Collection): The number of TDIs/TDI modules that had a change in assignment from Field Collection to the CSCO for the same area.
16.6.1	STANDALONE FR CFF (Field Collection): The number of TDI entities associated with line 16.6 with no remaining TDAs. Columns (A) through (I) only.
16.7	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 54) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

RECEIPT DETAILS (literal only)

LINE NUMBER	DEFINITION
16.8	REISSUED: The number of TDIs/TDI modules from line 16.1 which were issued because a TC 592 reversed an earlier disposition.
16.9	MOD ADDED LATER: The number of TDI module issuances where the TDI mod status cycle is not equal (subsequent) to the Original TDI Cycle. Columns (J) through (R) only.
16.10	ISSUED TY 202X: The number of TDI modules from line 16.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
16.10.1	RESERVED (literal only)
16.11	ISSUED TY 202X: The number of TDI modules from line 16.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
16.12	ISSUED TY 202X: The number of TDI modules from line 16.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
16.12.1	ISSUED TX PRD 202X06: The number of TDI modules from line 16.1 where the tax period equals 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
16.12.2	ISSUED TX PRD 202X09: The number of TDI modules from line 16.1 where the tax period equals 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
16.12.3	ISSUED TX PRD 202X12: The number of TDI modules from line 16.1 where the tax period equals 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
16.13	ISSUED TY 202X: The number of TDI modules from line 16.1 where the tax period is in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
16.13.1	ISSUED TX PRD 202X03: The number of TDI modules from line 16.1 where the tax period equals 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 55) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
16.13.2	ISSUED TX PRD 202X06: The number of TDI modules from line 16.1 where the tax period equals 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
16.13.3	ISSUED TX PRD 202X09: The number of TDI modules from line 16.1 where the tax period equals 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
16.14	SFR 8000 RECEIPTS: The number of TDIs/TDI modules from line 16.0 where the receipt was to an assignment 8000, indicating the Substitute for Return program.
16.14.1	SFR 8000 ISSUANCES: The number of TDIs/TDI modules from line 16.1 where issuance was to an assignment 8000, indicating the Substitute for Return program.
16.14.2	RESERVED (literal only)
16.14.3	RESERVED (literal only)
16.15	8600/01 A6020B RECEIPTS: The number of TDIs/TDI Modules receipts from line 16.0 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
16.15.1	8600/01 A6020B ISS: The number of TDIs/TDI Modules receipts from line 16.1 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
16.15.1.1 through 16.17	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 56) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

RECEIPT GRADE DATA (literal only)

LINE NUMBER	DEFINITION
16.18	NO. GR. 13 TDI RECEIPTS: The number of TDIs/TDI modules from line 16.0 when the grade level of the TDI is 13.
16.18.1	NO. GR. 13 TDI ISSUED: The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 13.
16.19	NO. GR. 12 TDI RECEIPTS: The number of TDIs/TD modules from line 16.0 when the grade level of the TDI is 12.
16.19.1	NO. GR. 12 TDI ISSUED: The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 12.
16.20	NO. GR. 11 TDI RECEIPTS: The number of TDIs/TDI modules from line 16.0 where the grade level of the TDI is 11.
16.20.1	NO. GR. 11 TDI ISSUED: The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 11.
16.21	NO. GR. 09 TDI RECEIPTS: The number of TDIs/TDI modules from line 16.0 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
16.21.1	NO. GR. 09 TDI ISSUED: The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 57) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPTS) (literal only)

LINE NUMBER	DEFINITION
16.22	NO. TP RECEIPTS: The number of entities associated with line 16.0 which had no TDAs in inventory at the time of receipt. Columns (A) through (I) only.
16.22.1	GRADE 13 TP: The number of entities from line 16.22 where the grade level of the TDI is 13. Columns (A) through (I) only.
16.22.2	GRADE 12 TP: The number of entities from line 16.22 where the grade level of the TDI is 12. Columns (A) through (I) only.
16.22.3	GRADE 11 TP: The number of entities from line 16.22 where the grade level of the TDI is 11. Columns (A) through (I) only.
16.22.4	GRADE 09 TP: The number of entities from line 16.22 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. So, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
16.22.5	TAXPAYER ISSUANCES: The number of entities associated with line 16.1 which had no TDAs in inventory at the time of the TDI issuance. Columns (A) through (I) only.
16.22.5.1	GRADE 13 TP ISSUED: The number of entities from line 16.22.5 where the grade level of the TDI is 13. Columns (A) through (I) only.
16.22.5.2	GRADE 12 TP ISSUED: The number of entities from line 16.22.5 where the grade level of the TDI is 12. Columns (A) through (I) only.
16.22.5.3	GRADE 11 TP ISSUED: The number of entities from line 16.22.5 where the grade level of the TDI is 11. Columns (A) through (I) only.
16.22.5.4	GRADE 09 TP ISSUED: The number of entities from line 16.22.5 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 58) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

ACTIVITY (LEFT INVENTORY) (literal only)

LINE NUMBER	DEFINITION
17.0	TDI ACTIVITY: The number of TDIs/TDI modules removed from CSCO inventory. The sum of lines 17.1, 17.2, 17.3, 17.5 and 17.7.
17.1	TRANSFERS-OUT: The number of TDIs/TDI modules removed from CSCO inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and Taxpayer Services (TS) organizations.
17.2	NO. TO ACS: The number of TDIs/TDI modules removed from CSCO inventory because the assignment number changed to an ACS within the same area.
17.3	NO. TO QUEUE: The number of TDIs/TDI modules removed from CSCO inventory because the assignment number changed to the Queue for the same area.
17.4	RESERVED (literal only)
17.5	NO. TO CFF (FIELD COLLECTION): The number of TDIs/TDI modules removed from CSCO inventory because the assignment number changed to Field Collection for the same area.
17.6	RESERVED (literal only)
17.7	DISPOSITIONS: The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 17.7.1.1, 17.7.1.2, and 17.7.2.1 through 17.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The breakout lines show the sum of the basic categories of disposition: line 17.7.1 IMMEDIATE RESOLUTION (lines 17.7.1.1 plus 17.7.1.2); line 17.7.2 DR/NR DISPOSITIONS (lines 17.7.2.1 through 17.7.2.8); and 17.7.3 OTHER DISP.
17.7.1	IMMEDIATE RESOLUTION: The number of TDI notice modules from line 17.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 17.7.1.1 and 17.7.1.2.
17.7.1.1	150-RETURN POSTED: The number of TDI modules from line 17.7.1 that went to an Immediate Resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Columns (J) through (R) only.
17.7.1.2	599-RETURN SECURED: The number of TDI modules from line 17.7.1 that were disposed this report period as a result of pending or posted return secured (TC599). Columns (J) through (R) only.
17.7.1.3	RESERVED (literal only)
17.7.2	DR/NR DISPOSITIONS-Columns (A) through (I): The number of TDIs that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.
17.7.2.1	590-NOT LIAB THIS PER: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.

Exhibit 5.2.4-4 (Cont. 59) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
17.7.2.2	591-NO LONGER LIABLE: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.
17.7.2.3	593-UNABLE TO LOCATE: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 593, unable to locate. Columns (J) through (R) only.
17.7.2.4	594-PREVIOUSLY FILED: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.
17.7.2.5	595-REFERRED TO EXAM: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.
17.7.2.6	596-REFERRED TO CID: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 596, Criminal Investigation Division referral. Columns (J) through (R) only.
17.7.2.7	597-SURVEYED: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.
17.7.2.8	598-SHELVED: The number of TDI modules from line 17.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
17.7.2.9	RESERVED (literal only)
17.7.3	OTHER DISP: Closures for reasons other than a return or TC59X. An example is a TIN merger.
17.7.4	CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDI entities from line 17.7 were received in the CSCO and the week in which the TDIs were disposed. Columns (A) through (I) only.
17.7.4.1	TC 597/598 CYCLES TO DISP: The number of cycles (weeks) elapsed between the time TDI entities from line 17.7 were received in the CSCO and the week in which the TDIs were disposed via TC 597 and TC 598, shelved. Columns (A) through (I) only.
17.7.5	AVERAGE CYCLES TO DISP: Line 17.7.4 divided by line 17.7 Columns (A) through (I) only.
17.7.6	SFR 8000/8001 DISPOSITIONS: The number of TDIs/TDI modules dispositions from line 17.7 where the assignment number is 8000 or 8001, indicating the Substitute for Return program.
17.7.7	A6020B 8600/01 DISPOSITIONS: The number of TDIs/TDI Module dispositions from line 17.7 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
17.7.8	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 60) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
17.8	NO. GRADE 13 TDI DISP: The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 13.
17.8.1	NO. GRADE 13 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 13.
17.8.2	NO. GRADE 13 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 13.
17.9	NO. GRADE 12 TDI DISP: The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 12.
17.9.1	NO. GRADE 12 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 12.
17.9.2	NO. GRADE 12 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 12.
17.10	NO. GRADE 11 TDI DISP: The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 11.
17.10.1	NO. GRADE 11 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 11.
17.10.2	NO. GRADE 11 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 11.
17.11	NO. GRADE 09 TDI DISP: The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
17.11.1	NO. GRADE 09 IMM RES: The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 61) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
17.11.2	<p>NO. GRADE 09 DR/NR: The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 9.</p> <p>Note: IDRS “Predicts” a grade level between 9 and 13 for each case. A Manager may “Determine” a grade level. Should there be a “Determined” grade level, that takes precedence over the “Predicted” grade level. Therefore, the Collection Activity Reports use the “Predicted” grade level unless there’s a “Determined” one, which is then used instead of the “Predicted” grade level.</p>

Exhibit 5.2.4-4 (Cont. 62) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TP Standalone TDI DISP (literal only)

LINE NUMBER	DEFINITION
17.12	NO. TAXPAYERS DISPOSED: The number of entities associated with line 17.7 with no remaining TDAs in inventory at the time of the TDI disposition. Columns (A) through (I) only.
17.12.1	NO. GRADE 13 TP DISP: The number of entities from line 17.12 where the grade level of the TDI is 13. Columns (A) through (I) only.
17.12.1.1	GRADE 13 TP IMM RES: The number of entities with a grade level of the TDI of 13 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
17.12.1.2	GRADE 13 TP DR/NR: The number of entities with a grade level of the TDI of 13 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
17.12.2	NO. GRADE 12 TP DISP: The number of entities from line 17.12 where the grade level of the TDI is 12. Columns (A) through (I) only.
17.12.2.1	GRADE 12 TP IMM RES: The number of entities with a grade level of the TDI of 12 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
17.12.2.2	GRADE 12 TP DR/NR: The number of entities with a grade level of the TDI of 12 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
17.12.3	NO. GRADE 11 TP DISP: The number of entities from line 17.12 where the grade level of the TDI is 11. Columns (A) through (I) only.
17.12.3.1	GRADE 11 TP IMM RES: The number of entities with a grade level of the TDI of 11 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
17.12.3.2	GRADE 11 TP DR/NR: The number of entities with a grade level of the TDI of 11 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
17.12.4	NO. GRADE 09 TP DISP: The number of entities from line 17.12 where the grade level of the TDI is 9. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.

Exhibit 5.2.4-4 (Cont. 63) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
17.12.4.1	<p>GRADE 09 TP IMM RES: The number of entities with a grade level of the TDI of 9 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
17.12.4.2	<p>GRADE 09 TP DR/NR: The number of entities with a grade level of the TDI of 9 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.</p> <p>Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.</p>
17.12.5	<p>NO. TP DISP TC 597/598: The number of entities from line 17.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory. Columns (A) through (I) only.</p>

IDS GENERATED (literal only)

LINE NUMBER	DEFINITION
17.13	IDS TDI DISPOSITIONS: The number of TDIs/TDI modules removed from inventory from line 17.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.
17.13.1	IDS TP TDI ONLY DISP: The number of Stand-Alone TDIs from line 17.13 removed from inventory where Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA. Columns (A) through (I) only.
17.13.2	RESERVED (literal only)
17.13.3	RESERVED (literal only)
18.0	RESERVED (literal only)

Exhibit 5.2.4-4 (Cont. 64) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TDI INVENTORY (literal only)

LINE NUMBER	DEFINITION
19.0	NO. TDI INVENTORY: The number of open TDIs/TDI modules in CSCO at the end of the report period.
19.1	NO. A6020B 8600 OR 8601: The number of TDIs/TDI modules from line 19.0 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
19.2	NO. SFR 8000 OR 8001: The number of TDIs/TDI modules from line 19.0 where the assignment number is 8000 or 8001, indicating the Automated Substitute for Return program.
19.2.1	NO. SFR 8000/8001 W/TDA: The number of TDI entities from line 19.2 where the assignment number is 8000 or 8001 and there is at least one associated TDA in status 22, 24 or 26. Columns (A) through (I) only.
19.3	Primary AO VARIES: The number of TDIs where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
19.4	RESERVED (literal only)

AGE IN FUNCTION (literal only)

LINE NUMBER	DEFINITION
19.5	LESS THAN 6 MONTHS: The number of TDIs/TDI modules from line 19.0 residing in CSCO inventory less than 26 cycles.
19.6	6 MONTHS TO 9 MONTHS: The number of TDIs/TDI modules from line 19.0 where the TDI moved into CSCO at least 26 cycles but less than 39 cycles ago.
19.7	10 MONTHS TO 15 MONTHS: The number of TDIs/TDI modules from line 19.0 where the TDI moved into CSCO at least 39 cycles but less than 65 cycles ago.
19.8	16 MONTHS & OVER: The number of TDIs/TDI modules from line 19.0 where the TDI moved into CSCO at least 65 cycles ago.
19.9	ACCELERATED: The number of TDIs/TDI modules from line 19.0 which have a primary code of E, F, L, N, P, Q, S, T, U, V, W, X or Y or had open TDA on the entity at the time of the TDI issuance.

Exhibit 5.2.4-4 (Cont. 65) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

LINE NUMBER	DEFINITION
19.10	NO. MODS TY 201X & PRIOR: The number of TDI modules from line 19.0 where the tax period is 12-31-201X or earlier. Columns (J) through (R) only. Note: This line is for the current tax year minus 8. See example in IRM 5.2.4.1.2(1).
19.11	NO. MODS TY 201X: The number of TDI modules from line 19.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 7. See example in IRM 5.2.4.1.2(1).
19.12	NO. MODS TY 201X: The number of TDI modules from line 19.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 6. See example in IRM 5.2.4.1.2(1).
19.13	NO. MODS TY 201X: The number of TDI modules from line 19.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 5. See example in IRM 5.2.4.1.2(1).
19.14	NO. MODS TY 201X: The number of TDI modules from line 19.0 where the tax period falls in tax year 201X. Columns (J) through (R) only. Note: This line is for the current tax year minus 4. See example in IRM 5.2.4.1.2(1).
19.15	NO. MODS TY 202X: The number of TDI modules from line 19.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
19.16	NO. MODS TY 202X: The number of TDI modules from line 19.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
19.16.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 19.16 where the tax period is equal to 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
19.16.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 19.16 where the tax period is equal to 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 66) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

LINE NUMBER	DEFINITION
19.16.3	NO MODS TX PRD 202X09: The number of TDI modules from line 19.16 where the tax period is equal to 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
19.16.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 19.16 where the tax period is equal to 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
19.17	NO. MODS TY 202X: The number of TDI modules from line 19.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
19.17.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 19.17 where the tax period equals 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
19.17.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 19.17 where the tax period equals 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
19.17.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 19.17 where the tax period equals 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
19.17.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 19.17 where the tax period equals 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
19.18	NO. MODS TY 202X: The number of TDI modules from line 19.0 where the tax period falls in tax year 202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
19.18.1	NO. MODS TX PRD 202X03: The number of TDI modules from line 19.18 where the tax period is 3-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 67) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
19.18.2	NO. MODS TX PRD 202X06: The number of TDI modules from line 19.18 where the tax period is 6-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
19.18.3	NO. MODS TX PRD 202X09: The number of TDI modules from line 19.18 where the tax period is 9-30-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
19.18.4	NO. MODS TX PRD 202X12: The number of TDI modules from line 19.18 where the tax period is 12-31-202X. Columns (J) through (R) only. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-4 (Cont. 68) (10-17-2022)

Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)

GRADE LEVEL DATA (literal only)

LINE NUMBER	DEFINITION
19.19	NO. GRADE 13: The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 13.
19.19.1	GRADE 13 WITH TDA: The number of TDI entities from line 19.19 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
19.20	NO. GRADE 12: The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 12.
19.20.1	GRADE 12 WITH TDA: The number of TDI entities from line 19.20 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
19.21	NO. GRADE 11: The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 11.
19.21.1	GRADE 11 WITH TDA: The number of TDI entities from line 19.21 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
19.22	NO. GRADE 09: The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 9. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
19.22.1	GRADE 09 WITH TDA: The number of TDI entities from line 19.22 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only. Note: IDRS "Predicts" a grade level between 9 and 13 for each case. A Manager may "Determine" a grade level. Should there be a "Determined" grade level, that takes precedence over the "Predicted" grade level. Therefore, the Collection Activity Reports use the "Predicted" grade level unless there's a "Determined" one, which is then used instead of the "Predicted" grade level.
19.23	TOTAL W/TDA: The total number of TDIs from line 19.0 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only. Also, this is the summed total of lines 19.19.1, 19.20.1, 19.21.1, and 19.22.1.
19.24	NO. REFUND FREEZE: The number of TDIs/TDI modules from line 19.0 where the taxpayer has a frozen refund.
19.25	NO. FED EMPL/RET: The number of TDIs/TDI modules from line 19.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

Exhibit 5.2.4-4 (Cont. 69) (10-17-2022)**Taxpayer Delinquency Investigation Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 1-TDIs)**

LINE NUMBER	DEFINITION
19.26	NO. 8001: The number of TDIs/TDI modules from line 19.0 where the assignment number is 8001, indicating the Substitute for Return program.
19.27	RESERVED (literal only)
19.28	RESERVED (literal only)
19.29	RESERVED (literal only)
19.30	NO. MODS MFT 52 000000: The number of TDI Modules from line 19.0 where the MFT = 52 and the tax period shows as 000000. Columns (J) through (R).
19.31	RESERVED (literal only)
19.32	RESERVED (literal only)
19.33	CSCO TDI ONLY PYRAMID: The number of BMF PYRAMIDER entities assigned to CSCO with no remaining TDAs that meet the pyramiding criteria with TDIs only and with no associated TDAs. Columns (A) through (I).
20.0	RESERVED (literal only)

Exhibit 5.2.4-5 (10-17-2022)**Taxpayer Delinquency Investigation Monthly Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 2-TDI Closing Codes)**

1) This table describes the columns, column titles and descriptions of Part 2-TDI Closing Codes of the CAR TDI Report.

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	IMF MODULES: Total of IMF TDI module counts associated with Part 1, Column (O) (includes mainly nonfiler, but can include old stop filer, CAWR and manually requested modules as well).
(B)	IMF WI MODULES: Total of TDI module counts associated with Part 1, Column (L) where the BOD code of taxpayer is currently Taxpayer Services (TS).
(C)	FEDERAL MODULES: Total of IMF TDI modules from Part 1, Column (R) where the federal employee/retiree code is on.
(D)	SPEC COMP MODULES: The total number of Special Compliance Program TDI modules associated with Part 1, Column (Q).
(E)	TOTAL BMF MODULES: Total BMF TDI module counts associated with Part 1, Column (P).
(F)	BMF FORM 941: MFT 01 module counts associated with Part 2, Column (E).
(G)	BMF FORM 940: MFT 10 module counts associated with Part 2, Column (E).
(H)	BMF FORM 1120: MFT 02 module counts associated with Part 2, Column (E).
(I)	BMF OTHER: All other modules for MFTs on the BMF associated with Part 2, Column (E) not shown in columns (F), (G) and (H).
(J)	TE/GE MODULES: The total number of BMF modules associated with Part 1, Column (P) where the BOD code of taxpayer is currently Tax Exempt/Government Entity (TE/GE).
(K)	LB MODULES: The total number of BMF modules associated with Part 1, Column (P) where the BOD code of taxpayer is currently Large Business and International (LB&I).

2) The following table provides the line number, and definitions in Part 2 of the CAR TDI Report.

Exhibit 5.2.4-5 (Cont. 1) (10-17-2022)

Taxpayer Delinquency Investigation Monthly Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 2-TDI Closing Codes)

TC 590 NOT LIABLE (literal only)

LINE NUMBER	DEFINITION
1.1	CC 000, 066: All TC 590s posted prior to the implementation of (CC) closing codes (system generated). Closing code 066 is reserved for ICS.
1.2	CLOSING CD 001: Not liable for annual return-Short period return posted (system generated).
1.3	CLOSING CD 002: Suppressed Functional Operating Division delinquency (system generated).
1.4	CLOSING CD 003: Suppressed period prior to return due date (system generated).
1.5	CLOSING CD 004: Alternate return filing requirement-not liable this MFT and period (system generated).
1.6	CLOSING CD 014: Not liable this period-subsidary organization.
1.7	CLOSING CD 019: Suppressed in notice status.
1.8	CLOSING CD 020: Not liable this period.
1.9	CLOSING CD 021: Not liable this period as income below filing requirement.
1.10	025, 049, 050, 075: Not liable this period. Note: Closing codes 025-049 are reserved for ACS use, 050-074 are reserved for Field Collection use and 075-099 are reserved for CSCO use. Submission Processing also uses closing codes 075-099 on EO/EP notices. Regardless of the closing code used the disposition will be credited to the function assigned the case.
1.11	CC 026, 051, 076: Not liable this period as taxpayer's income below filing requirement.
1.12	CC 027, 052, 077: No return secured this period. Little or no tax due.
1.13	CC 028, 053, 078: No return secured this period as taxpayer due refund.
1.14	CC 038, 063: Not liable this period determination made after 6020(b) or Substitute for Return (SFR) classification.
1.15	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
1.16	CLOSING CD 099: Not liable this period. Determination made after systemic exchange with state tax authorities.

Exhibit 5.2.4-5 (Cont. 2) (10-17-2022)

Taxpayer Delinquency Investigation Monthly Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 2-TDI Closing Codes)

TC 591 NO LONGER LIABLE (literal only)

LINE NUMBER	DEFINITION
2.1	CC 000, 066: All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT unless the disposition is from ICS which uses closing code 066.
2.2	CLOSING CD 001: No longer liable for return-Final short period return posted (system generated).
2.3	CLOSING CD 010: Filing requirement deleted-Suppressed module (system generated).
2.4	CLOSING CD 011: Form 11 filing requirement deleted after notice issuance (system generated).
2.5	CLOSING CD 020: No longer liable for return.
2.6	025, 049, 050, 075: No longer liable for return.
2.7	CC 038, 063: No longer liable for return determination made after case classified as 6020(b) or Substitute for Return (SFR).
2.8	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
2.9	CLOSING CD 099: No longer liable. Determination made after exchange with state tax authorities.

TC 594 PREVIOUSLY FILED (literal only)

LINE NUMBER	DEFINITION
3.1	CLOSING CD 022: Return previously filed.
3.2	CLOSING CD 023: Filed as spouse on joint return.
3.3	033, 049, 058, 083: Return previously filed.
3.4	CC 034, 059, 084: Filed as spouse on previously filed joint return.
3.5	CC 038, 063, 064: Return previously filed determination after case classified as 6020(b) or SFR case.
3.6	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).

Exhibit 5.2.4-5 (Cont. 3) (10-17-2022)**Taxpayer Delinquency Investigation Monthly Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 2-TDI Closing Codes)***TC 599 RETURN SECURED (literal only)*

LINE NUMBER	DEFINITION
4.1	CLOSING CD 006: Return being processed (system generated).
4.2	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
4.3	CLOSING CD 017: Unprocessable return. Used by Submission Processing.
4.4	CLOSING CD 018: Return in progress on or after due date. Used by Submission Processing.
4.5	CLOSING CD 024: Return secured.
4.6	CC 038, 061, 063: 6020(b) or SFR processed for assessment due to inadequate or no response from taxpayer.
4.7	6020 (b) Agreed: 6020(b) or ASFR program resulted in agreement by taxpayer or acceptable return from taxpayer, closing Codes 009, 039, 060, 064, and 089.
4.8	CC 040, 065, 090: Reserved for CC 040 and 065. CC 090 indicates return processed under the Employment Tax Adjustment Program (ETAP).
4.9	Bankruptcy: Return secured from taxpayer in bankruptcy, closing codes 042, 062, 067, and 092.
4.10	Taxable Return: Taxable return secured, closing codes 044, 068, 069, and 094.
4.11	Non Taxable: Non-taxable return secured, closing codes 046, 071, 072, and 096.
4.12	CC 049, 074, 099: Return secured: Closing Code 099 is generated on blocks out of balance at the campuses after the delinquency check by Submission Processing. Closing Code 074 is used by Exempt Organizations for subsequent returns secured during an examination of an exempt organization. Closing Code 049 is reserved.

Exhibit 5.2.4-5 (Cont. 4) (10-17-2022)

Taxpayer Delinquency Investigation Monthly Reports (Report Symbols NO-5000-3 & NO-5000-4 Part 2-TDI Closing Codes)

TC 593 UNABLE TO LOCATE (literal only)

LINE NUMBER	DEFINITION
5.1	CC 000, 066: System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (unable to locate) unless the disposition is from ICS which uses closing code 066.
5.2	032, 049, 057, 082: Unable to locate. Note: Closing Codes listed this way due to space limitations.
5.3	CC 038, 063: Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program.
5.4	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
5.5	CC 030, 056, 080: IMF Unable to Contact. Note: IMF only.

OTHER ACS SCP TC59X (literal only)

LINE NUMBER	DEFINITION
6.1	TC595 ACS SCP: ACS Special Compliance Program (SCP)
6.2	TC596 ACS SCP: ACS Special Compliance Program (SCP)
6.3	TC597 ACS SCP: ACS Special Compliance Program (SCP)
6.4	TC598 ACS SCP: ACS Special Compliance Program (SCP)

Exhibit 5.2.4-6 (10-17-2022)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 1-TDI Notices)**

1) This table describes the CAR RDN Report's columns, column title and definitions.

TOTAL BMF (literal only)

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	FIRST NOTICE: BMF First Notice counts.
(B)	SECOND NOTICE: BMF Second Notice counts.
(C)	THIRD NOTICE: BMF Third Notice counts.
(D)	FOURTH NOTICE: BMF Fourth Notice counts.
(E)	FIRST NOTICE: IMF First Notice counts.
(F)	SECOND NOTICE: IMF Second Notice counts.
(G)	THIRD NOTICE: IMF Third Notice counts.
(H)	FOURTH NOTICE: IMF Fourth Notice counts.
(I)	FIRST NOTICE: IMF first notice counts from column E where the BOD of the taxpayer is Taxpayer Services (TS).
(J)	SECOND NOTICE: IMF second notice counts from column F where the BOD of the taxpayer is Taxpayer Services (TS).
(K)	THIRD NOTICE: IMF third notice counts from column G where the BOD of the taxpayer is Taxpayer Services (TS).
(L)	FOURTH NOTICE: IMF fourth notice counts from column H where the BOD of the taxpayer is Taxpayer Services (TS).
(M)	FIRST NOTICE: IMF first notice counts from column E where the BOD of the taxpayer is SB/SE.
(N)	SECOND NOTICE: IMF second notice counts from column F where the BOD of the taxpayer is SB/SE.
(O)	THIRD NOTICE: IMF third notice counts from column G where the BOD of the taxpayer is SB/SE.
(P)	FOURTH NOTICE: IMF fourth notice counts from column H where the BOD of the taxpayer is SB/SE.
(Q)	FIRST NOTICE: IMF First Notice counts from Column E on federal employee or federal retirees.
(R)	SECOND NOTICE: IMF Second Notice counts from Column F on federal employee or federal retirees.
(S)	THIRD NOTICE: IMF Third Notice counts from Column G on federal employee or federal retirees.
(T)	FOURTH NOTICE: IMF Fourth Notice counts from Column H on federal employee or federal retirees.

Exhibit 5.2.4-6 (Cont. 1) (10-17-2022)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 1-TDI Notices)**

COLUMNS	COLUMN TITLE AND DEFINITION
(U)	FIRST NOTICE: IMF First Notice counts from Column E on federal employee or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).
(V)	SECOND NOTICE: IMF Second Notice counts from Column F on federal employee or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).
(W)	THIRD NOTICE: IMF Third Notice counts from Column G on federal employee or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).
(X)	FOURTH NOTICE: IMF Fourth Notice counts from Column H on federal employee or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).

BMF LB & BMF TE (literal only)

LINE NUMBER	DEFINITION
(AA)	FIRST NOTICE: BMF First Notice counts from column A where the BOD of the taxpayer is LB&I.
(BB)	SECOND NOTICE: BMF Second Notice counts from column B where the BOD of the taxpayer is LB&I.
(CC)	THIRD NOTICE: BMF Third Notice counts from column C where the BOD of the taxpayer is LB&I.
(DD)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the BOD of the taxpayer is LB&I.
(EE)	FIRST NOTICE: BMF First Notice counts from column A where the BOD of the taxpayer is TE/GE.
(FF)	SECOND NOTICE: BMF Second Notice counts from column B where the BOD of the taxpayer is TE/GE.
(GG)	THIRD NOTICE: BMF Third Notice counts from column C where the BOD of the taxpayer is TE/GE.
(HH)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the BOD of the taxpayer is TE/GE.

Exhibit 5.2.4-6 (Cont. 2) (10-17-2022)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 1-TDI Notices)*****BMF SB/SE & Assgn 8600 (literal only)***

LINE NUMBER	DEFINITION
(II)	FIRST NOTICE: BMF First Notice counts from column A where the BOD of the taxpayer is SB/SE.
(JJ)	SECOND NOTICE: BMF Second Notice counts from column B where the BOD of the taxpayer is SB/SE.
(KK)	THIRD NOTICE: BMF Third Notice counts from column C where the BOD of the taxpayer is SB/SE.
(LL)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the BOD of the taxpayer is SB/SE.
(MM)	FIRST NOTICE: BMF First Notice counts from column A where the Assignment number ends with 8600 (future use for automated 6020B).
(NN)	SECOND NOTICE: BMF Second Notice counts from column B where the Assignment number ends with 8600 (future use for automated 6020B).
(OO)	THIRD NOTICE: BMF Third Notice counts from column C where the Assignment number ends with 8600 (future use for automated 6020B).
(PP)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the Assignment number ends with 8600 (future use for automated 6020B).

2) The following tables provide the line, and definition for the CAR RDN Report

ISSUANCES (literal only)

LINE NUMBER	DEFINITION
1.0	TOTAL ISSUANCES: The number of TDI notice modules issued this report period.
1.1	PDC ISSUANCE: The number of modules from line 1.0 where the MF status IND = "Z"

Exhibit 5.2.4-6 (Cont. 3) (10-17-2022)

Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 1-TDI Notices)

DISPOSITIONS (literal only)

LINE NUMBER	DEFINITION
2.0	TOTAL DISPOSITIONS: The number of TDI notice modules that were closed this report period. The following lines 2.1 through 2.3 are breakout lines showing how the Return Delinquency Notice (aka TDI Notice) was closed. Lines 2.1.1, 2.1.2 and 2.2.1 through 2.2.8 show the Transaction Codes which closed the Notice module. The breakout lines show the sum of the basic categories of Disposition: 2.1 TOTAL IMMED. RESOLUTION (lines 2.1.1 plus 2.1.2); 2.2 TOTAL DR/NR (2.2.1 through 2.2.9); and 2.3 Other DISP.
2.1	TOTAL IMMED. RESOLUTION: The number of TDI notice modules from line 2.0 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 2.1.1 and 2.1.2.
2.1.1	150-RETURN POSTED: The number of TDI notice modules that went to an Immediate Resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610).
2.1.1.1	PDC RETURN POSTED: The number of modules from line 2.1.1 where the MF status IND = "Z"
2.1.2	599-RETURN SECURED: The number of TDI notice modules that were disposed this report period as a result of pending or posted return secured (TC599).
2.1.2.1	PDC RETURN SECURED: The number of modules from line 2.1.2 where the MF status IND = "Z"
2.2	TOTAL DR/NR: The number of TDI notice modules from line 2.0 that were disposed this report period by other than TCs 150, 610, or 599. This includes notice modules that met the suppression criteria as well as re-sequenced modules.
2.2.1	590-NOT LIABLE THIS PER: The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 590, not liable this period.
2.2.2	591-NO LONGER LIABLE: The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 591, no longer liable.
2.2.3	593-UNABLE TO LOCATE: The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 593, unable to locate.
2.2.3.1	TC 593 VIA IDS: The number of TDI notice modules from line 2.2.3 closed via CC 79, indicating it was closed by the IDS system.
2.2.4	594-RTN PREV. FILED: The number of TDI notice modules from line 2.2 that were disposed this report period as a result of pending or posted TC 594, return previously filed.
2.2.5	595-REFERRED TO EXAM: The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 595, referred to Examination.
2.2.6	596-REF TO CID: The number of TDI notice modules from line 2.2 closed during the report period with TC 596, referred to Criminal Investigation.

Exhibit 5.2.4-6 (Cont. 4) (10-17-2022)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 1-TDI Notices)**

LINE NUMBER	DEFINITION
2.2.7	597-SURVEYED: The number of TDI notice modules from line 2.2 disposed during the report period with TC 597, surveyed.
2.2.7.1	RESERVED (literal only)
2.2.8	598-SHELVED: The number of TDI notice modules from line 2.2 disposed during the report period by TC 598, shelved.
2.2.9	SUPPRESSED TDIs: The number of TDI notice modules that were closed this report period because the last return amount was below tolerance for TDI processing. This count appears in columns (B), (F), (J), and (N).
2.3	OTHER DISP: The number of TDI notice modules closed this report period by reasons other than a return, TC59X, or suppressed (TIN merger, filing requirement change, etc).
2.4	TO TDI: The number of TDI notice modules that changed to TDI status during the report period.
2.4.1	NO. TO 0110: The number of TDI notice modules from line 2.4 issued to Branch/Group/Employee assignment number 0110 which indicates the TDI went to ACS with related paper documents at CSCO.
2.4.2	NO. TO 64XX: The number of TDI notice modules from line 2.4 issued to Branch/Group/Employee assignment numbers 6400 through 6499 which indicated CSCO determined the TDI should not be worked by Field Collection Areas.
2.4.3	DUE UNDEL CD: The number of TDI notice modules from line 2.4 (TO TDI) that changed to TDI status during the report period with an undeliverable notice code (Notice Code U).
2.4.4	PRIM CD B: The number of TDI notice modules from line 2.4 (TO TDI) that changed to TDI status during the report period with a Primary TDI Code of B. Primary Code B notices are normally suppressed after the second return delinquency notice.
2.5	RESERVED (literal only)
2.5.1	RESERVED (literal only)
2.5.2	RESERVED (literal only)
2.5.3	RESERVED (literal only)

Exhibit 5.2.4-6 (Cont. 5) (10-17-2022)

Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 1-TDI Notices)

INVENTORY (literal only)

LINE NUMBER	DEFINITION
3.0	TAXPAYERS: The number of taxpayers with at least one module in open TDI notice status.
3.0.1	PDC TAXPAYERS: The number of taxpayer entities from line 3.0 where the module(s) have a MF status IND = "Z"
3.0.2	SCP TAXPAYERS: The number of entities from Line 3.0 where there's a Special Compliance Program (SCP) Indicator (SCP-ENT-IND).
3.1	TOTAL INVENTORY: The number of TDI notice modules in open notice status at the end of the report period.
3.1.1	NO. 0-5 CYCLES: The number of TDI notice modules from line 3.1 where the status cycle is at least five cycles prior to the current cycle.
3.1.2	NO. 6-25 CYCLES: The number of TDI notice modules from line 3.1 where the status cycle is at least 6 cycles, but no more than 25 cycles prior to the current cycle.
3.1.3	26 CYCLES & OVER: The number of TDI notice modules from line 3.1 where the status cycle is at least 26 cycles prior to the current cycle.
3.1.4	PDC INVENTORY: The number of modules from line 3.1 with a MF status IND = "Z"
3.1.5	SCP-MOD INVENTORY: The number of modules from Line 3.1 where there's a Special Compliance Program (SCP) Indicator (SCP-ENT-IND).
3.2	RESERVED (literal only)
3.3	RESERVED (literal only)

Exhibit 5.2.4-7 (10-01-2015)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)**

1) The following tables describe the CAR RDN Report, Part-2 columns, column title and definitions.

TOTAL BMF (literal only)

COLUMNS	COLUMN TITLE AND DEFINITIONS
(A)	FIRST NOTICE: BMF First Notice counts associated with Part 1, Column (A).
(B)	SECOND NOTICE: BMF Second Notice counts associated with Part 1, Column (B).
(C)	THIRD NOTICE: BMF Third Notice counts associated with Part 1, Column (C).
(D)	FOURTH NOTICE: BMF Fourth Notice counts associated with Part 1, Column (D).

TOTAL IMF (literal only)

COLUMNS	COLUMN TITLE AND DEFINITIONS
(E)	FIRST NOTICE: IMF First Notice counts associated with Part 1, Column (E).
(F)	SECOND NOTICE: IMF Second Notice counts associated with Part 1, Column (F).
(G)	THIRD NOTICE: IMF Third Notice counts associated with Part 1, Column (G).
(H)	FOURTH NOTICE: IMF Fourth Notice counts associated with Part 1, Column (H).

TS IMF & SB/SE IMF (literal only)

COLUMNS	COLUMN TITLE AND DEFINITIONS
(I)	FIRST NOTICE: IMF First Notice counts from column E where the BOD of the taxpayer is Taxpayer Services (TS).
(J)	SECOND NOTICE: IMF Second Notice counts from column F where the BOD of the taxpayer is Taxpayer Services (TS).
(K)	THIRD NOTICE: IMF Third Notice counts from column G where the BOD of the taxpayer is Taxpayer Services (TS).
(L)	FOURTH NOTICE: IMF Fourth Notice counts from column H where the BOD of the taxpayer is Taxpayer Services (TS).
(M)	FIRST NOTICE: IMF First Notice counts from column E where the BOD of the taxpayer is SB/SE.
(N)	SECOND NOTICE: IMF Second Notice counts from column F where the BOD of the taxpayer is SB/SE.
(O)	THIRD NOTICE: IMF Third Notice counts from column G where the BOD of the taxpayer is SB/SE.
(P)	FOURTH NOTICE: IMF Fourth Notice counts from column H where the BOD of the taxpayer is SB/SE.

Exhibit 5.2.4-7 (Cont. 1) (10-01-2015)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)*****IMF FEDERAL & TS FEDERAL (literal only)***

COLUMNS	COLUMN TITLE AND DEFINITIONS
(Q)	FIRST NOTICE: IMF First Notice counts from column E on federal employees or federal retirees.
(R)	SECOND NOTICE: IMF Second Notice counts from column F on federal employees or federal retirees.
(S)	THIRD NOTICE: IMF Third Notice counts from column G on federal employees or federal retirees.
(T)	FOURTH NOTICE: IMF Fourth Notice counts from column H on federal employees or federal retirees.
(U)	FIRST NOTICE: IMF First Notice counts from column E on federal employees or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).
(V)	SECOND NOTICE: IMF Second Notice counts from column F on federal employees or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).
(W)	THIRD NOTICE: IMF Third Notice counts from column G on federal employees or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).
(X)	FOURTH NOTICE: IMF Fourth Notice counts from column H on federal employees or federal retirees where the BOD of the taxpayer is Taxpayer Services (TS).

BMF LB & BMF TE

COLUMNS	COLUMN TITLE AND DEFINITIONS
(AA)	FIRST NOTICE: BMF First Notice counts from column A where the BOD of the taxpayer is LB&I.
(BB)	SECOND NOTICE: BMF Second Notice counts from column B where the BOD of the taxpayer is LB&I.
(CC)	THIRD NOTICE: BMF Third Notice counts from column C where the BOD of the taxpayer is LB&I.
(DD)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the BOD of the taxpayer is LB&I.
(EE)	FIRST NOTICE: BMF First Notice counts from column A where the BOD of the taxpayer is TE/GE.
(FF)	SECOND NOTICE: BMF Second Notice counts from column B where the BOD of the taxpayer is TE/GE.
(GG)	THIRD NOTICE: BMF Third Notice counts from column C where the BOD of the taxpayer is TE/GE.
(HH)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the BOD of the taxpayer is TE/GE.

Exhibit 5.2.4-7 (Cont. 2) (10-01-2015)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)*****BMF SB & Assgn 8600***

COLUMNS	COLUMN TITLE AND DEFINITIONS
(II)	FIRST NOTICE: BMF First Notice counts from column A where the BOD of the taxpayer is SB/SE.
(JJ)	SECOND NOTICE: BMF Second Notice counts from column B where the BOD of the taxpayer is SB/SE.
(KK)	THIRD NOTICE: BMF Third Notice counts from column C where the BOD of the taxpayer is SB/SE.
(LL)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the BOD of the taxpayer is SB/SE.
(MM)	FIRST NOTICE: BMF First Notice counts from column A where the Assignment Number ends with 8600
(NN)	SECOND NOTICE: BMF Second Notice counts from column B where Assignment Number ends with 8600
(OO)	THIRD NOTICE: BMF Third Notice counts from column C where the Assignment Number ends with 8600
(PP)	FOURTH NOTICE: BMF Fourth Notice counts from column D where the Assignment Number ends with 8600

2) The tables below provide the line, and definitions of the CAR RDN Report, Part 2.

Exhibit 5.2.4-7 (Cont. 3) (10-01-2015)

Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)

TC 590 NOT LIABLE (literal only)

LINE NUMBER	DEFINITION
1.1	CC 000, 066: All TC 590s posted prior to the implementation of closing codes (system generated). Closing code 066 is reserved for ICS.
1.2	CLOSING CD 001: Not liable for annual return-Short period return posted (system generated).
1.3	CLOSING CD 002: Suppressed FOD delinquency (system generated).
1.4	CLOSING CD 003: Suppressed period prior to return due date (system generated).
1.5	CLOSING CD 004: Alternate return filing requirement-not liable this MFT and period (system generated).
1.6	CLOSING CD 014: Not liable this period-subsidary organization.
1.7	CLOSING CD 019: Suppressed in notice status.
1.8	CLOSING CD 020: Not liable this period.
1.9	CLOSING CD 021: Not liable this period as income below filing requirement.
1.10	CC 025, 050, 075: Not liable this period. Note: Closing codes 025-049 are reserved for ACS use, 050-074 are reserved for Field Collection Areas use and 075-099 are reserved for CSCO use. Submission Processing also uses closing codes 075-099 on EO/EP notices. Regardless of the closing code used the disposition will be credited to the function assigned the case.
1.11	CC 026, 051, 076: Not liable this period as taxpayer's income below filing requirement.
1.12	CC 027, 052, 077: No return secured this period. Little or no tax due.
1.13	CC 028, 053, 078: No return secured this period as taxpayer due refund.
1.14	CC 038, 063: Not liable this period determination made after 6020(b) or Substitute for Return (SFR) classification.
1.15	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
1.16	CLOSING CD 099: Not liable this period. Determination made after systemic exchange with state tax authorities.

Exhibit 5.2.4-7 (Cont. 4) (10-01-2015)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)*****TC 591 NO LONGER LIABLE (literal only)***

LINE NUMBER	DEFINITION
2.1	CC 000, 066: All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on either earlier module with the same MFT unless the disposition is from ICS which uses closing code 066.
2.2	CLOSING CD 001: No longer liable for return-Final short period return posted (system generated).
2.3	CLOSING CD 010: Filing requirement deleted-Suppressed module (system generated).
2.4	CLOSING CD 011: Form 11 filing requirement deleted after notice issuance (system generated).
2.5	CLOSING CD 020: No longer liable for return.
2.6	CC 025, 050, 075: No longer liable for return.
2.7	CC 038, 063: No longer liable for return determination made after case classified as 6020(b) or Substitute for Return (SFR).
2.8	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
2.9	CLOSING CD 099: No longer liable. Determination made after exchange with state tax authorities.

TC 594 PREVIOUSLY FILED (literal only)

LINE NUMBER	DEFINITION
3.1	CLOSING CD 022: Return previously filed.
3.2	CLOSING CD 023: Filed as spouse on joint return.
3.3	CC 033, 058, 083: Return previously filed.
3.4	CC 034, 059, 084: Filed as spouse on previously filed joint return.
3.5	CC 038, 063, 064: Return previously filed determination after case classified as 6020(b) or SFR.
3.6	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).

Exhibit 5.2.4-7 (Cont. 5) (10-01-2015)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)***TC 599 RETURN SECURED (literal only)*

LINE NUMBER	DEFINITION
4.1	CLOSING CD 006: Return being processed (system generated).
4.2	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
4.3	CLOSING CD 017: Unprocessable return. Used by Submission Processing.
4.4	CLOSING CD 018: Return in progress on or after due date. Used by Submission Processing.
4.5	CLOSING CD 024: Return secured.
4.6	CC 038, 063: 6020(b) or Substitute for Return processed for assessment due to inadequate or no response from taxpayer.
4.7	CC 009, 039, 064, 089: 6020(b) or SFR program resulted in agreement by taxpayer or acceptable return from taxpayer.
4.8	CC 040, 065, 090: Reserved for CC 040 and 065. CC 090 indicates return processed under the Employment Tax Adjustment Program (ETAP).
4.9	CC 042, 067, 092: Return secured from taxpayer in bankruptcy.
4.10	CC 044, 069, 094: Taxable return secured.
4.11	CC 046, 071, 096: Non-taxable return secured.
4.12	CC 049, 074, 099: Return secured. Closing Code 099 is generated on blocks out of balance at the service centers by Submission Processing after delinquency checks. Closing Code 074 is used by Exempt Organizations to identify subsequent returns secured as part of an examination of an exempt organization Closing Code 049 is reserved.

Exhibit 5.2.4-7 (Cont. 6) (10-01-2015)**Return Delinquency Monthly Notice Reports (Report Symbols NO-5000-3-NOT & NO-5000-4-NOT Part 2-TDI Notices) (TC 59X Closing Codes)*****TC 593 UNABLE TO LOCATE (literal only)***

LINE NUMBER	DEFINITION
5.1	CC 000, 066: System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (unable to locate) unless the disposition is from ICS which uses closing code 066.
5.2	CC 032, 057, 082: Unable to Locate.
5.3	CC 038, 063: Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program.
5.4	ASFR/A6020B: The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020(b) program (CC 008).
5.5	CC 030, 056, 080: IMF Unable to Contact. Note: IMF only.

Exhibit 5.2.4-8 (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

1) The installment agreement report columns, column title and definitions are listed below.

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	TOTAL NUMBER: The number of entities or modules in Installment Agreement status (6X). This is the sum of columns (C) and (E).
(B)	TOTAL AMOUNT: The dollar amounts associated with the modules in column A. This is the sum of columns (D) and (F). Note: Except for dollar amounts shown in the credits section, unless stated otherwise in the individual line definitions, the dollars here are the aggregate unpaid balance of assessment at the time the agreement is input, or in the case of modules added later, the unpaid balance of assessments on the module(s).
(C)	IMF NUMBER: The number of IMF Installment Agreements included in column A.
(D)	IMF AMOUNT: The dollar amounts associated with the modules in column C. Note: Except for dollar amounts shown in the credits section, unless stated otherwise in the individual line definitions, the dollars here are the aggregate unpaid balance of assessment at the time the agreement is input, or in the case of modules added later, the unpaid balance of assessments on the module(s).
(E)	BMF/OTHER NUMBER: The number of BMF, NMF, EPMF, and other (non-IMF) Installment Agreements included in column A (IRAF IAs are included in 2005 & earlier, due to having a different File Source from IMF during that period).
(F)	BMF/OTHER AMOUNT: The dollar amounts associated with the modules in column E (IRAF IAs are included). Note: Except for dollar amounts shown in the credits section, unless stated otherwise in the individual line definitions, the dollars here are the aggregate unpaid balance of assessment at the time the agreement is input, or in the case of modules added later, the unpaid balance of assessments on the module(s).
(G)	DDIA NUMBER: The number of Direct Debit Installment Agreements (DDIA), formerly known as Electronic Fund Transfer (EFT) Installment Agreements included in column A.

2) The following tables provide the line number, and definition of the CAR IA Report.

Exhibit 5.2.4-8 (Cont. 1) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)*****ISSUANCES (INTO IA) (literal only)***

LINE NUMBER	DEFINITION
1.1	ENTITIES TO IA: The number of taxpayers/associated dollar amounts that had one or more modules change from a non-6X status to a 6X status (Installment Agreement) and who had no other modules already in status 6X. Dollar amount is the sum of the assessed balance for all modules input via command codes IAORG or IAPND.
1.1.1	STREAMLINED: The number and associated dollar amount of agreements from line 1.1 based on specific Originator Codes input (11, 21, 31, 41, 42, 45, 51, 54, 55, 56, 59, 61, 71, 73, 74, 76, 78, or 81,82, 83 and 99) on agreements to signal that the taxpayer was granted an agreement that met Streamline Criteria and was taken without a Collection Information Statement being required.
1.1.2	FROM PREASSESS: The number and associated dollar amount of agreements from line 1.1 which are the result of command code IAPND.
1.1.3	\$10,000 & UNDER: The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is \$10,000.99 or less. (Sum of assessed balance of all modules input via command code IAORG.)
1.1.4	\$10,001-25,000: The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than \$10,000.99 and less than \$25,001.00. (Sum of assessed balance of all modules input via command code IAORG.)
1.1.5	\$25,001-50,000: The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than \$25,000.99 and less than \$50,001. (Sum of assessed balance of all modules input via command code IAORG.)
1.1.6	\$50,001-100,000: The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than \$50,000.99 and less than \$100,001. (Sum of assessed balance of all modules input via command code IAORG.)
1.1.7	\$100,001-999,999: The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than \$100,000.99 and less than \$1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG.)
1.1.8	\$1,000,000 & OVER: The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is at least \$1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG.)
1.1.9	ON QUEUE TP: The number of agreements for Columns A, C & E and the associated dollar amount, from line 1.1 where the IDRS assignment number is for the Queue (DOAO7000).
1.1.10	DIRECT DEBIT IA: The number of agreements for Columns A, C & E and the associated dollar amount, from line 1.1 of Direct Debit Installment Agreements.

Exhibit 5.2.4-8 (Cont. 2) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
1.1.11	PAYROLL DEDUCT IA: The number of agreements for Columns A, C & E and the associated dollar amounts, from line 1.1, of Payroll Deduction Installment Agreements.
1.1.12	NO. W/1 MODULE: The number of agreements from line 1.1 where the associated number of tax modules equals one. For columns B, D and F the associated dollar amount of the unpaid balance of assessment at the time the agreement originated.
1.1.13	NO. W/2 MODULES: The number of agreements from line 1.1 where the associated number of tax modules equals two. For columns B, D and F the associated dollar amount of the unpaid balance of assessment at the time the agreement originated.
1.1.14	NO. W/>2 MODULES: The number of agreements from line 1.1 where the associated number of tax modules is three or more. For columns B, D and F the associated dollar amount of the unpaid balance of assessment at the time the agreement originated.
1.1.15	SCHEDULED PAYMENT: The associated scheduled monthly payment amount for agreements shown on line 1.1. Applies to columns B, D and F only.
1.1.15.1	STRMLINE SCH \$: The associated scheduled monthly payment amount for the stream-line agreements shown on line 1.1.1.
1.1.15.2	PREASSESS SCH \$: The associated scheduled monthly payment amount for the agreements shown on line 1.1.2 that originated through IDRS command code IAPND.
1.1.15.3	PROJ EQUAL OR ≤ 6 / SCH \$: The number of agreements from line 1.1 where the projected number of months for the agreements is six or less. The amounts shown in columns B, D and F are for the originally scheduled payments (for example, if the original payment on three IAs was \$500 each, \$1,500 would show in this column).
Blank	Note: The above example (if the original payment on three IAs was \$500 each, \$1,500 would show in this column). Also, this applies to Lines 1.1.15.4 through 1.1.15.13, too.
1.1.15.4	PROJ 7-12/ SCH \$: The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 6 and less than 13. The amounts shown in columns B, D and F are for the originally scheduled payments.
1.1.15.5	PROJ 13-24/ SCH \$: The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 12 and less than 25. The amounts shown in columns B, D and F are for the originally scheduled payments.
1.1.15.6	PROJ 25-36/ SCH \$: The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 24 and less than 37. The amounts shown in columns B, D and F are for the originally scheduled payments.
1.1.15.7	PROJ 37-98/ SCH \$: The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 36 and less than 99. The amounts shown in columns B, D and F are for the originally scheduled payments.

Exhibit 5.2.4-8 (Cont. 3) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
1.1.15.8	PROJ >98/ SCH \$: The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 98. The amounts in columns B, D and F are for the originally scheduled payments.
1.1.15.9	SCH UNDER \$101: The number of agreements from line 1.1 where the original scheduled monthly payment amount is less than \$101.00. Note: The amounts in columns B, D and F are for the originally scheduled payments. Also, this applies to lines 1.1.15.4 through 1.1.15.13, too.
1.1.15.10	SCH \$101-200: The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than \$100.99 and less than \$201.00. Note: The amounts in columns B, D and F are for the originally scheduled payments. Also, this applies to lines 1.1.15.4 through 1.1.15.13, too.
1.1.15.11	SCH \$201-500: The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than \$200.99 and less than \$501.00. Note: The amounts in columns B, D and F are for the originally scheduled payments. Also, this applies to lines 1.1.15.4 through 1.1.15.13, too.
1.1.15.12	SCH \$501-1,000: The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than \$500.99 and less than \$1,001.00. Note: The amounts in columns B, D and F are for the originally scheduled payments. Also, this applies to lines 1.1.15.4 through 1.1.15.13, too.
1.1.15.13	SCH \$1,001 & OVER: The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than \$1,000.99. Note: The amounts in columns B, D and F are for the originally scheduled payments. Also, this applies to lines 1.1.15.4 through 1.1.15.13, too.
1.1.16	OPA-ACS: from Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are the number and associated dollar amounts (unpaid balance of assessments at the time the IA was issued {went to status 6X} of agreements from line 1.1 taken via the internet website and are credited to this category based on the IA-ORG CD (IA Originator Code) = 83.
1.1.17	OPA-NOTICE: from Online Payment Agreement (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are the number and associated dollar amounts of agreements from line 1.1 taken via the internet website and are credited to this category based on the IA-ORG CD (IA Originator Code) = 82.

Exhibit 5.2.4-8 (Cont. 4) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
1.1.17.1	<p>OPA-ACS RECEIVED: From Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. The line represents the number of OPAs credited to ACS where the ORG CD 82 was present and one module in IA status with a TC 971 AC 462 present.</p> <p>Note: When ACS receives a phone call and accesses the Integrated Automated Technologies (IAT) Compliance Suite tool, a TC 971 AC 462 is automatically input to the balance due modules that are open at that time of the call.</p>
1.1.18	CON-WG-LEVY ISSUED: The number and associated dollar amount of taxpayers from line 1.1 that are actually Continuous Wage Levies. This is determined by the last 4 digits of the Agreement Locator Number (ALN) = nn08.
1.1.19	EXT TO PAY ISSUED: The number and associated dollar amount of taxpayers from line 1.1 that are Extensions of Time To Pay (also known as short-term payment plans). This is determined by the last 4 digits of the Agreement Locator Number (ALN) = 9999.
1.1.19.1	EXT TO PAY OPA: The number and associated dollar amount of Extensions from Line 1.1.19 that were processed by the Online Payment Agreement application. Ext to pay is also known as short-term payment plans. This is a subset of Lines 1.1.16 and 1.1.17 that include IA Origination Codes 82 and 83.
1.1.19.2	EXT TO PAY OLA: The number and associated dollar amount of Extensions from Line 1.1.19 that were processed by an Online Account. Ext to pay is also known as short-term payment plans. This is a subset of Line 1.1.26 that include IA Origination Codes 55 and 56.
1.1.20	PPIA ISSUED: The number and associated dollar amount of taxpayers from line 1.1 that are Partial Pay IAs. This is determined by the PPIA-ASSET-CD being greater than 0.
1.1.21	RESERVED (literal only)
1.1.22	ATAT ISSUED: Those IAs (number/amount) from line 1.1 where at least one module in the original Agreement is/was an ATAT module.
1.1.23	FERDI IA ISSUED: The number and associated dollar amount of IAs from line 1.1 where the taxpayer has the FERDI indicator present.
1.1.24	ISS W/SRP or ESRP: Those IAs (number/amount) from line 1.1 where the ACA-IA-IND is populated.
1.1.25	RESERVED (literal only)
1.1.26	OLA STREAMLINED: Online Account (OLA), appears on the pages for ACS, CSCO and totaled in TOTAL IAs only. All other functions will show as RESERVED. These are the number and associated dollar amounts (unpaid balance of assessments at the time the IA was issued {went to status 6X} of agreements from line 1.1 taken via a taxpayer's online account and are credited to ACS due to the IA-ORG CD (IA Originator Code) = 56 or CSCO due to the IA-ORG CD (IA Originator Code) = 55.
1.2	MODULES TO IA: The number and associated dollar amount of tax modules that changed from a non-6X status to a 6X status during the report period.

Exhibit 5.2.4-8 (Cont. 5) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
1.2.1	WITH ORIG AGR: The number and associated dollar amount of modules from line 1.2 which were input on agreements from line 1.1.
1.2.1.1	1 MOD 202X 1040: The number of agreements associated with line 1.2.1 where the only module on the agreement is the 2019 Form 1040. For columns B and D the associated dollar amount of the unpaid balance of assessment for the tax module at the end of the week in which it moved into Installment Agreement status (6X). Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
1.2.1.2	1 MOD 202X 1040: The number of agreements associated with line 1.2.1 where the only module on the agreement is the 2020 Form 1040. For columns B and D the associated dollar amount of the unpaid balance of assessment for the tax module at the end of the week in which it moved into Installment Agreement status (6X). Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
1.2.1.3	1 MOD 202X 1040: The number of agreements associated with line 1.2.1 where the only module on the agreement is the 2021 Form 1040. For columns B and D the associated dollar amount of the unpaid balance of assessment for the tax module at the end of the week in which it moved into Installment Agreement status (6X). Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
1.2.1.4	ORIG PREASSESS: The number of tax modules from line 1.2.1 that are the result of the IDRS command code IAPND. For columns B, D and F the associated dollar amount of the unpaid balance of assessment for the tax modules at the end of the week in which they moved into Installment Agreement status (6X).
1.2.2	LATER ADDED ON: The number and associated dollar amount of modules from line 1.2 which were added to an existing Installment Agreement.
1.2.2.1	TO PREASSESS: The number of modules from line 1.2.2 that are added on later to an existing agreement that had originally been established via IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.
1.2.2.2	WITHIN 8 CYC: The number of modules from line 1.2.2 that are added on in eight weeks or less to an existing agreement. For columns B, D and F, the associated unpaid balance of assessment of the modules.
1.2.2.3	TO PREASSESS: The number of modules from line 1.2.2.2 that are added on in eight weeks or less to an existing agreement that had originally been established with IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.
1.2.2.4	9-52 CYCLES: The number of modules from line 1.2.2 that are added on in more than 8 weeks and less than 53 weeks to an existing agreement. For columns B, D and F, the associated unpaid balance of assessment of the modules.

Exhibit 5.2.4-8 (Cont. 6) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
1.2.2.5	TO PREASSESS: The number of modules from line 1.2.2.4 that are added on in more than 8 weeks and less than 53 weeks to an existing agreement that had been established with IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.
1.2.2.6	OVER 1 YEAR: The number of modules from line 1.2.2 that are added on after more than 52 weeks to an existing agreement. For columns B, D and F, the associated unpaid balance of assessment of the modules.
1.2.2.7	TO PREASSESS: The number of modules from line 1.2.2.6 that are added on after more than 52 weeks to an existing agreement that had been established with IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.
1.2.2.8	202X 1040: The number of modules for 202X Forms 1040 (MFT 30 and tax period 202X12) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
1.2.2.9	202X 1040: The number of modules for 202X Forms 1040 (MFT 30 and tax period 202X12) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
1.2.2.10	202X 1040: The number of modules for 202X Forms 1040 (MFT 30 and tax period 202X12) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
1.2.2.11	202X 1040: The number of modules for 202X Forms 1040 (MFT 30 and tax period 202X12) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
1.2.3	FROM TDA: The number of modules from line 1.2 that changed from TDA status (22, 24 or 26) to Installment Agreement status (status 6X).
1.2.3.1	ON QUEUE TDA: The modules and associated assessed balance of modules from line 1.2.3 where the prior status was 24. Note: A more reliable number for actual Queue cases on the Queue pages is line 1.1.9. That is based on prior TSIGN of 7000, whereas, this line, 1.2.3.1 is based only on status, which isn't all inclusive because some cases do not go to the Queue before being assigned.

Exhibit 5.2.4-8 (Cont. 7) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
1.2.4	FROM NOTICE: The number of modules from line 1.2 that changed from a Delinquent Account Notice status (, 20, 21, 54, 56 or 58) to Installment Agreement status (status 6X). Includes modules that moved to Installment Agreement from a notice freeze, e.g. statuses 47 and 48, so long as the status prior to the notice freeze was a status, 20, 21, 54, 56 or 58.
1.2.4.1	RELATED TO TDA: The number and associated assessed balance of those modules from line 1.2.4 where there was an associated TDA at the time Installment Agreement was input. This allows us to see the volume of notices input on agreements for taxpayers with at least one TDA.
1.2.5	FROM DEFERRED: The number and associated assessed balance of modules from line 1.2 where the prior status equals 23.
1.2.5.1	LATER ADDED: The number of modules from line 1.2.5 which moved from status 23 to Installment Agreement status (6X) in a cycle after the Installment Agreement originated. This indicates the agreement was set up to address modules other than those in status 23. For columns B, D and F, the associated unpaid balance of assessment for the modules.
1.2.6	FROM OTHER: The number and associated assessed balance of modules from line 1.2 which did not qualify for lines 1.2.3, 1.2.4 or 1.2.5.
1.2.7	CYCLES FROM 1ST: For each module from line 1.2, the number of cycles (weeks) between the time the module went to first notice status (to 21) and the time it moved into Installment Agreement status (6X).

Exhibit 5.2.4-8 (Cont. 8) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

ACTIVITY (LEFT IA 6X) (literal only)

LINE NUMBER	DEFINITION
2.1	TOTAL REMOVED (ENTITIES): The number of taxpayers that had all the remaining module(s) move from Installment Agreement status to Immediate Resolution (status 12), TDA or to one of the Delayed Resolution/No Results statuses during the report period.
2.1.1	FULL PD/ORIG IA AMT: For columns A, C, E and G, the number of taxpayers from line 2.1 that were full paid, as all the remaining module(s) moved from Installment Agreement status to Immediate Resolution (status 12). For columns B, D, and F, the associated dollar amount of the original agreement.
2.1.1.1	STREAMLINED: For columns A, C, E and G, the number of agreements from line 2.1.1 where the ORIG-CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81, 82, 83 and 99, to indicate a Collection Information Statement was not required. For columns B, D and F, the associated dollar amount of the original agreement.
2.1.1.2	PREASSESSSED: The number of agreements/amounts from line 2.1.1 where the agreement was originally established by IDRS command code IAPND.
2.1.1.3	PAYROLL DEDUCT IA: The number of agreements/amounts from line 2.1.1 identified as Payroll Deduction IAs.
2.1.1.4	NO. CYCLES IN IA: For columns A, C, E and G only, the number of weeks the agreements from line 2.1.1 were in effect until they were full paid.
2.1.1.5	CYC-STREAMLINE: The number of cycles from line 2.1.1.4 where the Installment Originator Code indicates the agreement originated under streamline terms.
2.1.1.6	CYC-PREASSESS: The number of cycles from line 2.1.1.4 where the Installment Originator Code indicates the agreement originated using IDRS command code IAPND.
2.1.1.7	AVG CYCLES TILL PD: Columns A, C, E and G only, the average number of weeks the agreements from line 2.1.1 were in effect until they were full paid.
2.1.1.8	ORIG PRIOR FY 202X: The number of agreements from line 2.1.1 which originated prior to cycle 202X40, which means the agreement originated before fiscal year 202X. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
2.1.1.9	ORIG FY 202X: The number of agreements from line 2.1.1 which originated during fiscal year 202X, i.e., cycle 201X40 through 202X39. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
2.1.1.10	ORIG FY 202X: The number of agreements from line 2.1.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-8 (Cont. 9) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
2.1.1.11	<p>ORIG FY 202X: The number of agreements from line 2.1.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39.</p> <p>Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).</p>
2.1.1.12	<p>ORIG FY 202X: The number of agreements from line 2.1.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39.</p> <p>Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).</p>
2.1.1.13	<p>PAID WITHIN 6 MO: The number of taxpayers from line 2.1.1 which full paid their agreements in less than 27 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.14	<p>PAID 7-12 MONTHS: The number of taxpayers from line 2.1.1 which full paid their agreements from 27 through 52 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.15	<p>PAID 13-36 MONTHS: The number of taxpayers from line 2.1.1 which full paid their agreements from 53 through 156 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.16	<p>PAID OVER 3 YEARS: The number of taxpayers from line 2.1.1 which full paid their agreements in more than 156 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.17	<p>SCH UNDER \$101: The number of taxpayers from line 2.1.1 which had monthly scheduled payments of less than \$101.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.18	<p>SCH \$101-200: The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than \$100.99 and less than \$201.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.19	<p>SCH \$201-500: The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than \$200.99 and less than \$501.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>
2.1.1.20	<p>SCH \$501-1,000: The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than \$500.99 and less than \$1,001.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.</p>

Exhibit 5.2.4-8 (Cont. 10) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
2.1.1.21	SCH \$1,001 & OVER: The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than \$1,000.99 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.
2.1.1.22	OPA FULL PAID-ACS: From Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.1 taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 83.
2.1.1.23	OPA FULL PAID-NOTICE: From Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IA's only. All other functions will show as RESERVED. These are IAs from line 2.1.1 taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 82.
2.1.1.23.1	<p>OPA F/P ACS RECEIVED: From Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. The line represents the number of full paid OPAs credited to ACS where the ORG CD 82 was present and one module in IA status with a TC 971 AC 462 present.</p> <p>Note: When ACS receives a phone call and accesses the Integrated Automated Technologies (IAT) Compliance Suite tool, a TC 971 AC 462 is automatically input to the balance due modules that are open at that time of the call.</p>
2.1.1.24	CON-WG-LEVY F/P: The number of taxpayers and associated dollar amounts from line 2.1.1 which were Continuous Wage Levies. Determined by the last 4 digits of the ALN = nn08.
2.1.1.25	EXT TO PAY F/P: The number of taxpayers and associated dollar amounts from line 2.1.1 which were Extensions of Time To Pay (also known as short-term payment plans). Determined by the last 4 digits of the ALN = 9999.
2.1.1.26	PPIA FULL PAID: The number of taxpayers and associated dollar amounts from line 2.1.1 which were Partial Pay IAs. Determined by the PPIA-ASSET-CD being >0.
2.1.1.27	FERDI REMOVED F/P: The number of taxpayers and associated dollar amount of IA's from line 2.1.1 wherein the FERDI indicators on the taxpayer entity records.
2.1.1.28	EXT TO PAY-OPA F/P: A subset of line 2.1.1.25 showing OPA Extensions of Time to Pay which full paid. Extension to pay is also known as short-term payment plans
2.1.1.29	EXT TO PAY-OLA F/P: A subset of line 2.1.1.25 showing Online Account (OLA) Extensions of Time to Pay which full paid. Extension to pay is also known as short-term payment plans
2.1.1.30	RESERVED (literal only)

Exhibit 5.2.4-8 (Cont. 11) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
2.1.1.31	OLA STREAMLINED: F/P from Online Account (OLA), appears on the pages for ACS and CSCO and totaled in TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.1 taken via a taxpayer's online account and are credited to ACS due to the IA-ORG CD (IA Originator Code) = 56 or CSCO due to the IA-ORIG Cd (IA Originator Code) = 55.

Exhibit 5.2.4-8 (Cont. 12) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

ACTIVITY (LEFT IA 6X) (literal only)

LINE NUMBER	DEFINITION
2.1.2	DEFAULT/ORIG AMT: The number of taxpayers from line 2.1 that had at least one module leave Installment Agreement status (6X) for reasons other than fully satisfied (status 12). For columns B, D and F, the associated dollar amount of the original agreement.
2.1.2.1	STREAMLINED: For columns A, C, E and G, the number of agreements from line 2.1.2 where the ORIG-CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81, 82, 83 and 99 to indicate a Collection Information Statement was not required. For columns B, D and F, the associated dollar amount of the original agreement.
2.1.2.2	PREASSESSSED: The number of agreements/amounts from line 2.1.2 where the agreement was originally established by IDRS command code IAPND.
2.1.2.3	PAYROLL DEDUCT. IA: The number of agreements/amounts from line 2.1.2 identified as Payroll Deduction IAs.
2.1.2.4	NO. CYCLES IN IA: For columns A, C, E and G only, the number of weeks the agreements from line 2.1.2 were in effect until they defaulted.
2.1.2.5	CYC-STREAMLINE: The number of cycles from line 2.1.2.4 where the Installment Originator Code indicates the agreement originated under streamline terms.
2.1.2.6	CYC-PREASSESS: The number of cycles from line 2.1.2.4 where the Installment Originator Code indicates the agreement originated using IDRS command code IAPND.
2.1.2.7	AVG CYCLES TO DEFAULT: Columns A, C, E and G only, the average number of cycles (weeks) the agreements from line 2.1.2 were in effect until they defaulted.
2.1.2.8	ORIG PRIOR FY 202X: The number of agreements from line 2.1.2 which originated prior to cycle 202X40, which means the agreement originated before fiscal year 202X. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
2.1.2.9	ORIG FY 202X: The number of agreements from line 2.1.2 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
2.1.2.10	ORIG FY 202X: The number of agreements from line 2.1.2 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
2.1.2.11	ORIG FY 202X: The number of agreements from line 2.1.2 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-8 (Cont. 13) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
2.1.2.12	<p>ORIG FY 202X: The number of agreements from line 2.1.2 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39.</p> <p>Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).</p>
2.1.2.13	<p>ORIG UNDER \$10,001: The number of taxpayers from line 2.1.2 which defaulted agreements with an original aggregate unpaid balance of assessment of less than \$10,001.00. The associated original dollar amounts are shown in columns B, D and F.</p>
2.1.2.14	<p>STREAMLINED: The number of taxpayers and associated dollar amounts from line 2.1.2.13 which defaulted agreements established with streamlined terms.</p>
2.1.2.15	<p>PREASSESSED: The number of taxpayers and associated dollar amounts from line 2.1.2.13 which defaulted agreements established with command code IAPND.</p>
2.1.2.16	<p>ORIG OVER \$10,000: The number taxpayers and associated dollar amounts from line 2.1.2 which defaulted agreements with an original aggregate unpaid balance of assessment greater than \$10,000.99.</p>
2.1.2.17	<p>ORIG OVER \$99,999: The number taxpayers and associated dollar amounts from line 2.1.2.16 which defaulted agreements with an original aggregate unpaid balance of assessment greater than \$99,999.99.</p>
2.1.2.18	<p>RESERVED (literal only)</p>
2.1.2.19	<p>OPA DEFAULTED-ACS: From Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.2 taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 83.</p>
2.1.2.20	<p>OPA DEFAULTED-NOTICE: From Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.2 taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 82.</p>
2.1.2.20.1	<p>OPA DFLTD-ACS RECEIVED: From Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. The line represents the number of OPAs credited to ACS where the ORG CD 82 was present and one module in defaulted IA status with a TC 971 AC 462 present.</p> <p>Note: When ACS receives a phone call and accesses the Integrated Automated Technologies (IAT) Compliance Suite tool, a TC 971 AC 462 is automatically input to the balance due modules that are open at that time of the call.</p>
2.1.2.21	<p>PPIA DEFAULTED: The number of taxpayers and associated dollar amounts from line 2.1.2 which were Partial Pay IA's. Determined by the PPIA-ASSET-CD being >0.</p>
2.1.2.22	<p>FERDI DEFAULTED: The number/amount of IAs from line 2.1.2 where the taxpayer has the FERDI indicator present.</p>

Exhibit 5.2.4-8 (Cont. 14) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
2.1.2.23	OLA DEFAULTED : From Online Account (OLA), appears on the pages for ACS, CSCO and totaled in TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.2 taken via a taxpayer's online account and are credited to ACS due to the IA-ORG CD (IA Originator Code) = 56 or CSCO due to the IA-ORG CD (IA Originator Code) = 55.
2.1.2.24	RESERVED (literal only)
2.1.3	DDIA REMOVED (ENTITIES): A subset of Line 2.1 which indicates the number/amount removed that were DDIA.
2.1.3.1	DDIA REMOVED F/P: A subset of line 2.1.1 which indicates the number/amount of agreements that Full Paid which were DDIA.
2.1.3.2	DDIA DEFAULTED: A subset of Line 2.1.2 which indicates the number/amount of agreements that Defaulted which were DDIA.
2.1.4	RMVD W/SRP or ESRP: A subset of Line 2.1. which indicates the number/amount of agreements which had the ACA-IA-IND field populated.
2.1.4.1	F/P W/SRP or ESRP: A subset of line 2.1.1. which indicates the number/amount of agreements which were Full Paid that had the ACA-IA-IND field populated.
2.1.4.2	DFLTD W/SRP or ESRP: A subset of line 2.1.2 which indicates the number/amount of agreements which defaulted and had the ACA-IA-IND field populated.
2.2	TOTAL REMOVED (MODULES): The number of tax modules that changed from an Installment Agreement status (status 6X) to Immediate Resolution (status 12), TDA (status 22, 24 or 26) or some Delayed Resolution/No Results status. See Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses for a list of the DR/NR disposition statuses.
2.2.1	FULL PAID: The number of tax modules from line 2.2 that changed from Installment Agreement status (6X) to status 12. This line is blank for all amount columns.
2.2.1.1	FROM NOTICE: The number of tax modules from line 2.2.1 where the immediate prior status was a delinquent account notice status (19, 20, 21, 54, 56 or 58) or was in a notice freeze before moving to Installment Agreement status. This line is blank for all amount columns.
2.2.1.2	FROM TDA: The number of tax modules from line 2.2.1 where the immediate prior status was TDA (status 22, 24 or 26) before moving to Installment Agreement status. This line is blank for all amount columns.
2.2.2	TO TDA: The number of tax modules from line 2.2 where the status of the module moved from 6X to a TDA status (status 22, 24 or 26).
2.2.2.1	FROM NOTICE: The number of defaulted Installment Agreement modules from line 2.2.2 where the immediate prior non-6X status was a delinquent account notice status (19, 20, 21, 54, 56 or 58). This includes notice freeze statuses 47 and 48.
2.2.2.2	FROM TDA: The number of defaulted Installment Agreement modules from line 2.2.2 where the immediate prior non-6X status was TDA (status 22, 24 or 26).

Exhibit 5.2.4-8 (Cont. 15) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
2.2.3	TO DEFERRED: The number of Installment Agreement modules from line 2.2 that changed from a 6X status to deferred (status 23).
2.2.4	TO LITIGATION: The number of Installment Agreement modules from line 2.2 that changed from a 6X status to litigation (status 72).
2.2.5	TO NOTICE: The number of tax modules from line 2.2 where the status of the module moved from 6X to a balance due notice status (19, 20, 21, 54, 56 or 58). This may be due to command code STAUP requests, but it can happen without a STAUP.
2.2.6	TO CNC: The number of tax modules from line 2.2 which moved to status 53 due to TC 530, indicating a currently uncollectible account.
2.2.7	TO OIC: The number of tax modules from line 2.2 which moved to status 71, indicating an offer in compromise.
2.2.8	TO OTHER: The number of tax modules from line 2.2 which moved to a status other than deferred (status 23), litigation (status 72), balance due notice (19, 21, 20, 54, 56 or 58), currently not collectible (status 53 due to TC 530), TDA (22, 24 or 26), or to an offer in compromise (status 71).

Exhibit 5.2.4-8 (Cont. 16) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

CREDITS (literal only)

LINE NUMBER	DEFINITION
3.1	AMT. COLLECTED: The amount of payment transactions that posted to modules in Installment Agreement status (6X) during the report period. This is the net amount collected which includes TC 670 and other credits, split payments and reversals. These amounts consist of the net of TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.
3.1.1	FROM NOTICE: The amount collected from line 3.1 where the module was in a notice status (19, 20, 21, 54, 56 or 58), rather than a TDA status (22, 24 or 26), before moving into Installment Agreement (status 6X).
3.1.2	STREAMLINED COL: The amount collected from line 3.1 where the ORIG-CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81 to indicate a Collection Information Statement was not required.
3.1.3	DIRECT DEBIT: The amount collected from line 3.1 via electronic fund transfer.
3.1.4	PREASSESSED COL: The amount of payment transactions from line 3.1 where the associated agreement originated from command code IAPND.
3.1.5	PAYROLL DEDUCT. IA: The amount of payment transactions from line 3.1 where the associated agreement is a Payroll Deduction IA.
3.1.6	ORIG PRIOR FY 202X: The amount collected from line 3.1 on agreements which originated prior to cycle 202X40. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
3.1.7	ORIG FY 202X: The amount collected from line 3.1 on agreements which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
3.1.8	ORIG FY 202X: The amount collected from line 3.1 on agreements which originated during fiscal year 202X i.e. cycles 202X40 through 202X39. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
3.1.9	ORIG FY 202X: The amount collected from line 3.1 on agreements which originated during fiscal year 202X, i.e. cycles 202X40 through 202X39. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
3.1.10	ORIG FY 202X: The amount collected from line 3.1 on agreements which originated during fiscal year 202X, i.e. cycles 202X40 through 202X39. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).

Exhibit 5.2.4-8 (Cont. 17) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
3.1.11	NO/AMT TC 670: The number of taxpayers and associated dollar amounts from line 3.1 of TC 670 payments. This is the gross amount of the TC 670. It includes no reversals, credit transfers, partial credits, split payments, etc.
3.1.11.1	EQUALS SCH PYMT: The number of taxpayers and associated dollar amounts from line 3.1.11 where the TC 670 amount is equal to the current scheduled monthly Installment Agreement payment amount.
3.1.11.2	TC 670 UNDER \$101: The number of taxpayers and associated dollar amount of TC 670 payments from line 3.1.11 where the payment amount is less than \$101.00.
3.1.11.3	TC 670 \$101-200: The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is at least \$101.00, but less than \$201.00.
3.1.11.4	TC 670 \$201-500: The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is at least \$201.00, but less than \$501.00.
3.1.11.5	TC 670 \$501-1,000: The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is at least \$501.00, but less than \$1,001.00.
3.1.11.6	TC 670 OVER \$1,000: The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is over \$1,000.00.
3.1.12	OPA-ACS: From Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are the amounts from the line 3.1 for IAs taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 83.
3.1.13	OPA-NOTICE: From Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are the amounts from the line 3.1 for IAs taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 82.
3.1.13.1	<p>OPA-ACS RECEIVED: From Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. The line represents the number of OPA amounts credited to ACS where the ORG CD 82 was present and one module in IA status with a TC 971 AC 462 present.</p> <p>Note: When ACS receives a phone call and accesses the Integrated Automated Technologies (IAT) Compliance Suite tool, a TC 971 AC 462 is automatically input to the balance due modules that are open at that time of the call.</p>
3.1.14	CON-WG-LEVY COLL: The amounts from line 3.1 which were from Continuous Wage Levies. Determined by the last 4 digits of the ALN = nn08.
3.1.15	EXT TO PAY COLL: The amounts from line 3.1 which were from Extensions of Time to Pay (also known as short-term payment plans). Determined by the last 4 digits of the ALN = 9999.

Exhibit 5.2.4-8 (Cont. 18) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
3.1.15.1	EXT TO PAY OPA COLL: A subset of line 3.1.15 indicating the amounts collected on OPA-initiated Extensions of Time to Pay. Extensions to pay are also known as short-term payment plans
3.1.15.2	EXT TO PAY OLA COLL-: A subset of line 3.1.15 indicating the amounts collected on Online Account (OLA) initiated Extensions of Time to Pay. Extensions to pay are also known as short-term payment plans
3.1.16	PPIA AMT COLL: The amounts from line 3.1 which were from Partial Pay IAs. Determined by the PPIA-ASSET-CD being >0.
3.1.17	RESERVED (literal only)
3.1.18	ATAT AMT COLLECTED: Dollars collected from line 3.1, on those IAs that have/had at least one module in the original IA identified as being an ATAT module.
3.1.19	FERDI AMT COLLECTED: The amount of dollars collected from line 3.1, on those IAs where the taxpayer has the FERDI indicator present.
3.1.20	COLL W/SRP or ESRP: A subset of line 3.1; the amount of dollars collected on accounts where the ACA-IA-IND is populated.
3.1.21	RESERVED (literal only)
3.1.22	ONLINE ACCOUNT (OLA) COLLECTED, appears on the pages for ACS, CSCO and totaled in TOTAL IAs only. All other functions will show as RESERVED. These are the amounts from the line 3.1 for IAs taken via a taxpayers online account and are credited to ACS due to the IA-ORG CD (IA Originator Code) = 56 or CSCO due to the IA-ORG CD (IA Originator Code) = 55.
3.2	AMT. ABATED: The amount of abated transactions that posted to modules in Installment Agreement status (6X) during the report period. These amounts consist of the net of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451, 538 and 604. Note: TC 604 only counted if no TC 605 in the same cycle.
3.3	AMT. OFFSET: The amount of offset transactions that posted to modules in Installment Agreement status (6X) during the report period. These amounts consist of the net of TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796.
3.3.1	STREAMLINED OFFSET: The amount of offsets from line 3.3 where the ORIG-CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81, 82, 83 and 99 to indicate a Collection Information Statement was not required.
3.3.2	PREASSESSED OFFSET: The dollar amount of offset transactions from line 3.3 where the agreement was originally initiated by command code IAPND.

Exhibit 5.2.4-8 (Cont. 19) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

INVENTORIES (literal only)

LINE NUMBER	DEFINITION
4.1	INVENTORY (TP)/ORIG AMT: The number of taxpayers having at least one module in Installment Agreement status (status 6X) at the end of the report period. For columns B, D and F, the associated dollar amount of the original agreement.
4.1.1	STREAMLINED: The number of agreements from line 4.1 where the ORIG-CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81, 82, 83 and 99 to indicate a Collection Information Statement was not required.
4.1.2	PREASSESSED: The number of agreements from line 4.1 which were originated using command code IAPND.
4.1.3	PAYROLL DEDUCT. IA: The number of agreements from line 4.1 which were identified as Payroll Deduction IAs.
4.1.4	ORIG PRIOR TO FY 202X: The number of agreements from line 4.1 which originated prior to cycle 202X40. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
4.1.5	ORIG FY 202X: The number of agreements from line 4.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 3. See example in IRM 5.2.4.1.2(1).
4.1.6	ORIG FY 202X: The number of agreements from line 4.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 2. See example in IRM 5.2.4.1.2(1).
4.1.7	ORIG FY 202X: The number of agreements from line 4.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year minus 1. See example in IRM 5.2.4.1.2(1).
4.1.8	ORIG FY 202X: The number of agreements from line 4.1 which originated during fiscal year 202X, i.e., cycles 202X40 through 202X39. Note: This line is for the current tax year. See example in IRM 5.2.4.1.2(1).
4.1.9	ORIG UNDER \$10,001: The number of agreements from line 4.1 where the aggregate unpaid balance of assessment amount at the time the agreement was input (originated) was under \$10,001. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

Exhibit 5.2.4-8 (Cont. 20) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
4.1.10	ORIG \$10,001–25,000: The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than \$10,000.99 and less than \$25,001.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)
4.1.11	ORIG \$25,001–50,000: The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than \$25,000.99 and less than \$50,001.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)
4.1.12	ORIG \$50,001–100,000: The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than \$50,000.99 and less than \$100,001.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)
4.1.13	ORIG \$100,001–999,999: The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than \$100,000.99 and less than \$1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)
4.1.14	ORIG \$1,000,000 & OVER: The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) is at least \$1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)
4.1.15	CYCLES IN IA: The number of cycles (weeks) the Installment Agreements from line 4.1 have been in inventory.
4.1.15.1	STREAMLINED: The number of cycles from line 4.1.15 where the ORIG-CD indicates the taxpayer was granted an agreement without a Collection Information Statement being required.
4.1.15.2	PREASSESSSED: The number of cycles from line 4.1.15 where the agreement was originated by command code IAPND.
4.1.15.3	AVG CYC AGE: The average number of cycles (weeks) the Installment Agreements from line 4.1 have been in inventory.
4.1.15.4	STREAMLINE AVG: The average number of cycles (weeks) the Installment Agreements from line 4.1.1 have been in inventory.

Exhibit 5.2.4-8 (Cont. 21) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
4.1.15.5	PREASSESS AVG: The average number of cycles (weeks) the Installment Agreements from line 4.1.2 have been in inventory.
4.1.16	ORIG SCH PYMT: The dollar amount of the originally scheduled monthly payment amount for those agreements on line 4.1.
4.1.16.1	FOR STREAMLINED: The dollar amount of the originally scheduled monthly payment amount for those agreements on line 4.1.1.
4.1.16.2	FOR PREASSESSED: The dollar amount of the originally scheduled monthly payment amount for those agreements on line 4.1.2.
4.1.17	CURRENT SCH PYMT: The dollar amount of the current scheduled monthly payment amount for those agreements on line 4.1. The computer system looks for the minimum due scheduled payments.
4.1.17.1	FOR STREAMLINED: The dollar amount of the current scheduled monthly payment amount for those agreements on line 4.1.1.
4.1.17.2	FOR PREASSESSED: The dollar amount of the current scheduled monthly payment amount for those agreements on line 4.1.2.
4.1.17.3	UNDER \$101: The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is less than \$101.00.
4.1.17.4	\$101-200: The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than \$100.99 and less than \$201.00.
4.1.17.5	\$201-500: The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than \$200.99 and less than \$501.00.
4.1.17.6	\$501-1,000: The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than \$500.99 and less than \$1,001.00.
4.1.17.7	\$1,001 & OVER: The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than \$1,000.99.
4.1.18	ORIG EQUALS CURRENT: The number of agreements from line 4.1 where the original scheduled monthly payment amount is equal to the current scheduled monthly payment amount. Columns B, D and F show the current scheduled monthly payment amount.
4.1.19	CSP LESS THAN OSP: The number of agreements from line 4.1 where the current scheduled monthly payment amount is smaller than the original scheduled monthly payment amounts. Columns B, D and F show the current scheduled monthly payment amount.

Exhibit 5.2.4-8 (Cont. 22) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
4.1.19.1	OSP MINUS CSP: The agreements from line 4.1.19, the dollar difference between the original scheduled monthly payment amounts minus the current scheduled monthly payment amount.
4.1.20	CSP LARGER THAN OSP: The number of agreements from line 4.1 where the current scheduled monthly payment amount is larger than the original scheduled monthly payment amount. Columns B, D and F show the current scheduled monthly payment amount.
4.1.20.1	CSP MINUS OSP: The agreements from line 4.1.20, the dollar difference between the current scheduled monthly payment amount and the original scheduled monthly payment amount.
4.1.21	PROJ MONTHS LEFT: The agreements shown on line 4.1 the projected number of months remaining until the agreements are full paid. The dollar amounts shown in columns B, D and F reflect the current aggregate unpaid balance of assessment.
4.1.21.1	FOR STREAMLINED: The number of agreements and amounts from line 4.1.21 where the Originator Code indicates the taxpayer was granted an agreement without a Collection Information Statement being required.
4.1.21.2	FOR PREASSESSED: The number of agreements and amounts from line 4.1.21 where the agreement was originated with command code IAPND.
4.1.21.3	6 MONTHS OR LESS: The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is 6 or less.
4.1.21.4	7-12 MONTHS: The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 7 through 12.
4.1.21.5	13-24 MONTHS: The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 13 through 24.
4.1.21.6	25-36 MONTHS: The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 25 through 36.
4.1.21.7	37-98 MONTHS: The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 37 through 98.
4.1.21.8	99 OR MORE: The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is at least 99.
4.1.22	NO. W/1 MOD LEFT: The number of agreements from line 4.1 where there is only one associated module currently in status 6X.
4.1.23	NO. W/2 MODS LEFT: The number of agreements from line 4.1 where there are two associated modules currently in status 6X.
4.1.24	NO. W/3 MODS LEFT: The number of agreements from line 4.1 where there are three associated modules currently in status 6X.
4.1.25	NO. OVER 3 MODS: The number of agreements from line 4.1 where there are at least four associated modules currently in status 6X.

Exhibit 5.2.4-8 (Cont. 23) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
4.1.26	IN STATUS 61/64: The number of Installment Agreements from line 4.1 in either status 61 or 64.
4.1.27	OPA-ACS: From Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 4.1 taken via the internet website and credited to this category based on the IA-ORG CD (IA originator Code) = 83.
4.1.28	OPA-NOTICE: From Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are IA's from line 4.1 taken via the internet website and credited to this category based on the IA-ORG CD (IA Originator Code) = 82.
4.1.28.1	<p>OPA-ACS RECEIVED: From Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. The line represents the inventory number of OPAs credited to ACS where the ORG CD 82 was present and one module in IA status with a TC 971 AC 462 present.</p> <p>Note: When ACS receives a phone call and accesses the Integrated Automated Technologies (IAT) Compliance Suite tool, a TC 971 AC 462 is automatically input to the balance due modules that are open at that time of the call.</p>
4.1.29	CON-WG-LEVY INV: The number of taxpayers and Original Dollar amounts from line 4.1 which are Continuous Wage Levies. Determined by the last 4 digits of the ALN = nn08.
4.1.30	EXT TO PAY INV: The number of taxpayers and Original Dollar amounts from line 4.1 which are Extensions of Time to Pay (also known as Agreements to Full Pay). Determined by the last 4 digits of the ALN = 9999.
4.1.30.1	EXT TO PAY-OPA INV: A subset of line 4.1.30 which indicates the number of Extensions of Time to Pay in inventory that originated with OPA. Extension to pay is also known as short-term payment plans.
4.1.30.2	EXT TO PAY-OLA INV: A subset of line 4.1.30 which indicates the number of Extensions of Time to Pay in inventory that originated with an Online Account (OLA). Extension to pay is also known as short-term payment plans.
4.1.31	PPIA INVENTORY: The number of taxpayers and Original Dollar amounts from line 4.1 which are Partial Pay IA's. Determined by the PPIA-ASSET-CD being >0.
4.1.32	RESERVED (literal only)
4.1.33	ATAT INVENTORY: Those IAs (number/amount) from line 4.1 that have/had at least one module in the original IA identified as being an ATAT module.
4.1.34	FERDI INVENTORY: The number/amount of IAs from line 4.1 where the taxpayer has the FERDI indicator present.
4.1.35	DDIA INVENTORY: The number/amount of IAs from Line 4.1 which were a DDIA

Exhibit 5.2.4-8 (Cont. 24) (10-17-2024)

Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)

LINE NUMBER	DEFINITION
4.1.36	INV W/SRP or ESRP: The number/amount of IA's in inventory where the ACA-IA-IND is populated.
4.1.37	RESERVED (literal only)
4.1.38	ONLINE ACCOUNT (OLA): Appears on the pages for ACS, CSCO and totaled in TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 4.1 taken via a taxpayer's online account and are credited to ACS due to the IA-ORG CD (IA Originator Code) = 56 or CSCO due to the IA-ORG CD (IA Originator Code) = 55.
4.2	INVENTORY (MOD)/CUR AMT: The number of Installment Agreement modules and amount of tax modules in Installment Agreement status (status 6X) at the end of the report period.
4.2.1	IN STATUS 61 OR 64: The number of Installment Agreement modules and dollar amount of Installment Agreement modules from line 4.2 in status 61 or 64 (Status 64 = although a default notice has been issued, the module has not yet defaulted.) Note: More on Status 64: if it does eventually default it could be to TDA (22, 24, or 26), notice, CNC or deferral status.
4.2.2	STREAMLINED: The number of Installment Agreement modules from line 4.2 where the ORIG-CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, 81, 82, 83 and 99 to indicate a Collection Information Statement was not required.
4.2.3	PREASSESSED: The number of modules from line 4.2 associated with Installment Agreements which were originated by command code IAPND.
4.2.4	DIRECT DEBIT: The number of Installment Agreement modules from line 4.2 where payments are to be made by electronic fund transfers.
4.2.5	FROM TDA: The number and dollar amount of Installment Agreement modules from line 4.2 where the immediate prior non-6X status was TDA (status 22, 24 or 26) before moving to Installment Agreement status.
4.2.5.1	FROM QUEUE TDA: The number of Installment Agreement modules from line 4.2.5 where prior to Installment Agreement the most recent TDA status was 24. Note: As of January 2010, any TDA's in ASFR or A6020B are also status 24 and, though the comparative volume is relatively small, could be included here.
4.2.6	FROM NOTICE: The number and dollar amount of Installment Agreement modules from line 4.2 where the immediate prior non-6X status was a delinquent account notice status (19, 20, 21, 54, 56 and 58) before moving to Installment Agreement status. This includes notice freeze statuses 47 and 48.
4.2.7	FROM DEFERRED: The number of Installment Agreement modules from line 4.2 where the last status prior to Installment Agreement status for the module was deferred (status 23).

Exhibit 5.2.4-8 (Cont. 25) (10-17-2024)**Installment Agreement Reports (Report Symbol NO-5000-5 & NO-5000-6 Part 1-IAs)**

LINE NUMBER	DEFINITION
4.2.8	FROM OTHER: The number of Installment Agreement modules from line 4.2 where the last status prior to Installment Agreement status for the module was not notice (status 19, 20, 21, 54, 56 and 58), TDA (status 22, 24 or 26) or deferred (status 23).

RE-INSTATEMENTS (literal only)

LINE NUMBER	DEFINITION
4.2.9	FROM 61: The number of modules from line 4.2 which moved to status 60 from status 61 during the reporting month.
4.2.10	FROM 64: The number of modules from line 4.2 which moved to status 60 from status 64 during the reporting month. Note: Status 61 is a Suspended IA and Status 64 is a Defaulted IA. See Exhibit 5.2.4-1 for more information.
4.2.11	RESERVED (literal only)

Exhibit 5.2.4-9 (11-01-2018)**Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)**

1) Listed below are the Installment Agreement columns, column title and definitions for Part 2-Stratifications.

Note: The Part 2 pages are located following the TAKEN BY CSCO pages. FEE DATA AND DEFAULTS are Part 2 Stratifications.

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	TOTAL NUMBER: The number of entities in Installment Agreement status (6X). The sum of columns (B) and (C).
(B)	IMF NUMBER: The number of Individual Master File entities from Column (A) in Installment Agreement status (6X).
(C)	BMF/OTHER NUMBER: The number of Business Master File and other (non-IMF) entities from Column (A) in Installment Agreement status (6X).
(D)	STRMLN NUMBER: The number of entities from Column (A) where the Installment Agreement Originator Code (ORIG-CD) indicates a full financial statement was not required.
(E)	IMF STRMLN NUMBER: The number of entities from Column (B) where the Installment Agreement Originator code indicates a Collection Information Statement was not required.
(F)	PREASD NUMBER: The number of entities from Column (A) that are established from IDRS command code IAPND.
(G)	DDIA NUMBER: The number of entities from Column (A) which are Direct Debit Installment Agreements.

2) This table provides the line number, and definition for Part 2 of the Installment Agreement report.

Exhibit 5.2.4-9 (Cont. 1) (11-01-2018)

Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)

AGREEMENTS TAKEN (literal only)

LINE NUMBER	DEFINITION
1.1	ENTITIES TO IA: The number of taxpayers that had one or more modules change from a non-6X status to a 6X status (Installment Agreement) and who had no other modules in 6X status.
1.1.1	CUST SERV: The number of taxpayers from line 1.1 where the ORIG-CD falls in the range 70-79, indicating the agreement was taken by a Customer Service employee. Note: This does not have a direct equivalent in Part 1 of the IA Report. This includes Toll Free, both CSCO and ACS. However; in Part 1, the CSCO and ACS include E-IA (OPA), whereas in Part 2 this is separated out and reported separately on this line. So, in Part 1, E-IA (OPA) is incorporated into the CSCO and ACS pages, as per the actual IA-ORG Code while in Part 2 the E-IA (OPA) is all together on this line.
1.1.1.1	TOLL FREE: The number of taxpayers from 1.1.1 where the ORIG-CD is 70 71, or 74 which indicates the agreement was taken by the Customer Service Toll Free Telephone System (includes TRIS, Telephone Routing Interactive System).
1.1.1.2	CSCO (Compliance Services Collection Operation): The number of taxpayers from line 1.1.1 where the ORIG-CD is 72 or 73 which indicates the agreement was taken by personnel at CSCO. Note: CSCO in Part 1 includes 72 and 73 but also 82 (E-IA/OPA), 30, and 31.
1.1.1.3	ACS: The number of taxpayers from line 1.1.1 where the ORIG-CD is in the range 75-78, which indicates the agreement was taken by personnel at a call site. Note: ACS in Part 1 includes 75-78 but also 83 (E-IA/OPA).
1.1.2	WALK-INS: The number of taxpayers from line 1.1 where the ORIG-CD falls in the range 50-57.
1.1.3	CCP: The number of taxpayers from line 1.1 where the ORIG-CD falls in the range 10-19, indicating Centralized Case Processing (CCP).
1.1.4	FIELD: The number of taxpayers from line 1.1 where the ORIG-CD falls in the ranges 01-09 or 20-29, indicating Field Collection.
1.1.5	SPECIAL COMPLIANCE PERSONNEL: The number of taxpayers from line 1.1 where the IA-ORIG-CD is 98 and 99, indicating agreement taken by vendors (up to FY 2007); by PDC (Private Debt Collection) Referral Unit in FY 2007 (no pre-PDC data was left on these pages as of 09/30/2006, only PDC Referral Unit data). Starting in FY 2018, IA-ORIG-CD 98 is ACS work for Special Compliance Program (SCP). In FY 2021 IA-ORIG-CD 99 is ACS work for SCP Streamlined IAs.
1.1.6	EXAM: The number of taxpayers from line 1.1 where the ORIG-CD falls in the range 60-69, indicating Examination Division.

Exhibit 5.2.4-9 (Cont. 2) (11-01-2018)

Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)

LINE NUMBER	DEFINITION
1.1.7	W&I FIELD ASSIST: The number of taxpayers from line 1.1 where the ORIG-CD falls in the range 58-59, indicating the Taxpayer Services (TS) Field Assistance Collection. Note: This work stopped 09/30/2007.
1.1.8	OTHER: The number of taxpayers from line 1.1 where the Installment Agreements were not taken by any of the broken out on the other pages (e.g. Collection, Examination, Vendors, etc.). ORIG-CD must fall in the range 80-99, except for 82, 83 and 98.
1.1.9	E-IA: The number of taxpayers from line 1.1 where the ORIG-CD is 82 or 83, indicating they were taken via the internet website, Online Payment Agreements (OPA).
1.1.10	RESERVED (literal only)

BOD: TYPES (literal only)

LINE NUMBER	DEFINITION
1.2	SB ENTITIES: The number of agreements from line 1.1 where the BOD Code of the taxpayer is Small Business/Self-Employed (SB/SE).
1.3	WI ENTITIES: The number of agreements from line 1.1 where the BOD Code of the taxpayer is Taxpayer Services (TS).
1.4	LM ENTITIES: The number of agreements from line 1.1 where the BOD Code of the taxpayer is Large Business and International (LB&I).
1.5	TE ENTITIES: The number of agreements from line 1.1 where the BOD Code of the taxpayer is Tax Exempt/Government Entity (TE/GE).
1.6	UNKNOWN BOD: The number of agreements from line 1.1 where the BOD Code of the taxpayer is unknown.

Exhibit 5.2.4-9 (Cont. 3) (11-01-2018)**Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)*****DEFAULTS (literal only)***

LINE NUMBER	DEFINITION
2.1	ENTITIES IN 61/64: The number of taxpayers in inventory in status 61 (Suspended IA - generated when certain conditions specified in the IA are encountered. This status suspends all notices except those called for in the IA). Also included is status 64 (Defaulted IA - generated when Command Code IADFL is input to an account in status 60, 61 or 63, or whenever an IA is defaulted systemically. This status initiates a Notice of Default and a TDA 13 weeks later).
2.1.1	NO. IN STATUS 61: The number of taxpayers from 2.1 in status 61.
2.1.1.1	PAYMENT INS: The number of taxpayers from line 2.1.1 due to an insufficient payment.
2.1.1.2	BAD CHECK: The number of taxpayers from line 2.1.1 due to a bad check.
2.1.1.3	BANKRUPT: The number of taxpayers from line 2.1.1 due to a bankruptcy.
2.1.1.4	DEBIT TC: The number of taxpayers from line 2.1.1 due to an additional assessment was made to a module in Installment Agreement status.
2.1.1.5	FS OLD: The number of taxpayers from line 2.1.1 due to an old Collection Information Statement.
2.1.1.6	MATH ERR: The number of taxpayers from line 2.1.1 due to a math error discovered in a tax module after the original installment agreement was granted.
2.1.1.7	NEW MOD: The number of taxpayers from line 2.1.1 due to a new module reaching balance due status.
2.1.1.8	CROSS REF DFL: The number of taxpayers from line 2.1.1 due to cross referenced TIN defaulting.
2.1.1.9	RET DEL: The number of taxpayers from line 2.1.1 due to a module in an open return delinquency notice status.
2.1.1.10	TDI MOD: The number of taxpayers from line 2.1.1 due to an open TDI module.
2.1.1.11	PRE BAL: The number of taxpayers from line 2.1.1 due to the arrival of an assessment from Master File in excess of the dollar limit for use of command code IAPND.
2.1.1.12	ESTIMATE INS: The number of taxpayers from line 2.1.1 due to insufficient estimated tax payments.
2.1.1.13	OTHER: The number of taxpayers from line 2.1.1 which did not qualify for any of the lines from 2.1.1.1 through 2.1.1.12, indicating a history item of "OTHER" was input or the source is undetermined.
2.1.1.14	2 WEEKS OR LESS: The number of taxpayers from 2.1.1 which have been in status 61 for 2 weeks or less.
2.1.1.15	3 OR 4 WEEKS: The number of taxpayers from 2.1.1 which have been in status 61 for 3 or 4 weeks.
2.1.1.16	5 OR 6 WEEKS: The number of taxpayers from 2.1.1 which have been in status 61 for 5 or 6 weeks.

Exhibit 5.2.4-9 (Cont. 4) (11-01-2018)**Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)**

LINE NUMBER	DEFINITION
2.1.1.17	7 OR MORE WEEKS: The number of taxpayers from 2.1.1 which have been in status 61 for at least 7 weeks.
2.1.2	NO. IN STATUS 64: The number of taxpayers from 2.1 in status 64.
2.1.2.1	PAYMENT INS: The number of taxpayers from line 2.1.2 due to an insufficient payment.
2.1.2.2	BAD CHECK: The number of taxpayers from line 2.1.2 due to a bad check.
2.1.2.3	BANKRUPT: The number of taxpayers from line 2.1.2 due to a bankruptcy.
2.1.2.4	DEBIT TC: The number of taxpayers from line 2.1.2 due to an additional assessment was made to a module in Installment Agreement status.
2.1.2.5	FS OLD: The number of taxpayers from line 2.1.2 due to an old Collection Information Statement.
2.1.2.6	MATH ERR: The number of taxpayers from line 2.1.2 due to a math error in a tax module.
2.1.2.7	NEW MOD: The number of taxpayers from line 2.1.2 due to a new module reaching balance due status.
2.1.2.8	CROSS REF DFL: The number of taxpayers from line 2.1.2 due to cross referenced TIN defaulting.
2.1.2.9	RET DEL: The number of taxpayers from line 2.1.2 due to a module in an open return delinquency notice status.
2.1.2.10	TDI MOD: The number of taxpayers from line 2.1.2 due to an open TDI module.
2.1.2.11	PRE BAL: The number of taxpayers from line 2.1.2 due to the arrival of an assessment from Master File in excess of the dollar limit for use of command code IAPND.
2.1.2.12	ESTIMATE INS: The number of taxpayers from line 2.1.2 due to insufficient estimated tax payments.
2.1.2.13	OTHER: The number of taxpayers from line 2.1.2 which did not qualify for any of the lines from 2.1.2.1 through 2.1.2.12, indicating a history item of "OTHER" was input or the source is undetermined.
2.1.2.14	NO EXT TO PAY ST 64: The number of taxpayer entities from line 2.1.2 that were "Extensions of Time".
2.1.2.15	NO CONT WGE LVY ST 64: The number of taxpayer entities from line 2.1.2 that were Continuous Wage Levies.
2.1.2.16	NO PPIA ST 64: The number of taxpayer entities from line 2.1.2 that were PPIA (Partial Pay Installment Agreements).
2.1.2.17	NO E-: IA ST 64: The number of taxpayer entities from line 2.1.2 that were E-IA (aka Online Payment Agreements) via the OPA application.

Exhibit 5.2.4-9 (Cont. 5) (11-01-2018)

Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)

LEFT IA (6X) (literal only)

LINE NUMBER	DEFINITION
3.1	ENTITY TERMINATIONS: The number of taxpayers which left status 6X for reasons other than full payment (status 12) or transferred out of campus jurisdiction (status 99). Note: The numbers for line 3.1 columns here in PART 2, will also be the same as ones in PART 1. Ex's: Part 2 Line 3.1 Column A = Part 1 Line 2.1.2 Column A; Part 2 Line 3.1 Column B (IMF) = Part 1 Column C (IMF), Part 2 Line 3.1 Column C (BMF) = Part 2 Column E (BMF). Also, The Streamlined numbers for Part 2 Line 3.1 Column D = Part 1 Line 2.1.2.1 Column A.
3.1.1	PAYMENT INS: The number of taxpayers from line 3.1 due to an insufficient payment.
3.1.2	BAD CHECK: The number of taxpayers from line 3.1 due to a bad check.
3.1.3	BANKRUPT: The number of taxpayers from line 3.1 due to a bankruptcy.
3.1.4	DEBIT TC: The number of taxpayers from line 3.1 due to an additional assessment that was made to a module in Installment Agreement status.
3.1.5	FS OLD: The number of taxpayers from line 3.1 due to an old Collection Information Statement.
3.1.6	MATH ERR: The number of taxpayers from line 3.1 due to a math error in a tax module.
3.1.7	NEW MOD: The number of taxpayers from line 3.1 due to a new module reaching balance due status.
3.1.8	CROSS REF DFL: The number of taxpayers from line 3.1 due to cross referenced TIN defaulting.
3.1.9	RET DEL: The number of taxpayers from line 3.1 due to a module in an open return delinquency notice status.
3.1.10	TDI MOD: The number of taxpayers from line 3.1 due to an open TDI module.
3.1.11	PRE BAL: The number of taxpayers from line 3.1 due to the arrival of an assessment from Master File in excess of the dollar limit for use of command code IAPND.
3.1.12	ESTIMATE INS: The number of taxpayers from line 3.1 due to insufficient estimated tax payments.
3.1.13	OTHER: The number of taxpayers from line 2.1.3 which did not qualify for any of the lines from 2.1.3.1 through 2.1.3.12, indicating a history item of "OTHER" was input or the source is undetermined.

Exhibit 5.2.4-9 (Cont. 6) (11-01-2018)

Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)

ORIGINATION USER FEE (literal only)

LINE NUMBER	DEFINITION
4.1	NUM PAID THIS MONTH: The number of Installment Agreements where the Installment Agreement origination user fee was paid during the report month.
4.1.1	NUM RED PAID THIS MONTH: The number of Installment Agreements from 4.1 where the Installment Agreement origination user fee was one of the reduced (RED) user fees during the report month.
4.2	NUM PAID THIS YEAR: The number of Installment Agreements where the Installment Agreement origination user fee was paid during the current fiscal year. This is reported on NO-5000-6, Installment Agreement Cumulative Report; not in NO-5000-5, Installment Agreement Monthly Report.
4.2.1	NUM RED PAID THIS YEAR: The number of Installment Agreements from 4.2 where the Installment Agreement origination user fee was one of the reduced (RED) user fees during the current fiscal year.

Exhibit 5.2.4-9 (Cont. 7) (11-01-2018)**Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)*****INVENTORY BREAK DOWN (literal only)***

LINE NUMBER	DEFINITION
4.3	<p>INVENTORY PAID: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 1, 11 or 13 and analysis of the Installment Agreement History Record indicates the origination fee been paid.</p> <p>Note: The 1, 11, and 13 Installment Agreement user fee codes refer to WTU27 and CAR systemic numerical values indicating the user fee paid conditions for CAR use only. These are not the user fee codes input with an IA and on the TIF (those User fee codes are alpha characters).</p>
4.3.1	<p>INVENTORY RED FEE PAID: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 11 or 13, indicating a reduced User Fee and analysis of the Installment Agreement History Record indicates the origination reduced fee has been paid.</p>
4.4	<p>INVENTORY DUE: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 0, 10, 12 or, if the current user fee code is a 4, 5, or 6, the most recent user fee code not equal to 4, 5, or 6 was a 0. This indicates the origination fee is due.</p>
4.4.1	<p>INVENTORY RED FEE DUE: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 10, 12. This indicates the origination fee is due is a reduced (RED) fee.</p>
4.5	<p>INVENTORY WAIVED: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 2, or if the current user fee code is a 4, 5 or 6, the most recent user fee code not equal to 4, 5, or 6 was a 2. This indicates the origination fee was waived.</p>
4.6	<p>INVENTORY N/A: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 9 or, if the current user fee code is a 4, 5 or 6, the most recent user fee code not equal to 4, 5, or 6 was a 9. An example of an agreement where the origination fee was not applicable would be an agreement established before the advent of the user fee.</p>
4.7	<p>INVENTORY UNKNOWN: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement origination user fee code can not be determined. An example is a user fee code of 1, but there is not a record of payment in the Installment Agreement history record.</p>

Exhibit 5.2.4-9 (Cont. 8) (11-01-2018)

Installment Agreement Reports (Report Symbols NO-5000-5 & NO-5000-6 Part 2-Stratifications)

REINSTATEMENT USER FEE (literal only)

LINE NUMBER	DEFINITION
Blank	Note: The Reinstatement User Fee relates to lines 4.8 through 4.12.
4.8	NUM PAID THIS MONTH: The number of Installment Agreements where the Installment Agreement reinstatement user fee was paid during the report month.
4.9	NUM PAID THIS YEAR: The number of Installment Agreements where the Installment Agreement reinstatement user fee was paid during the current fiscal year. This is reported on NO-5000-6, Installment Agreement Cumulative Report; not in NO-5000-5, Installment Agreement Monthly Report.

INVENTORY BREAK DOWN (literal only)

LINE NUMBER	DEFINITION
4.10	INVENTORY PAID: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 5 and the Installment Agreement History Record indicates the reinstatement fee has been paid.
4.11	INVENTORY DUE: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement reinstatement user fee code is equal to 4.
4.12	INVENTORY WAIVED: The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement reinstatement user fee code is equal to 6.

Exhibit 5.2.4-10 (11-01-2018)**Type Assessment Reports (Report Symbols NO-5000-241 & NO-5000-242 Part 1-TDAs)**

1) The following table provides the columns, column title and definition for the Type Assessment Report - Part 1.

Note: In FY 2014, lines were added for ACA provisions 5000A and 4980H (Shared Responsibility Payments). They occupy the same lines and are distinguished by columns; specific line definitions are shown in Exhibit 5.2.4-2, Taxpayer Delinquent Account Report, Part 1-TDAs.

COLUMNS	COLUMN TITLE AND DEFINITION
(A)	IMF TOTAL: The number of IMF (Individual Master File) TDAs.
(B)	SFR: The number of IMF TDAs with an Automated Substitute for Return (ASFR) assessment. The TDA module must contain TC 599 with Closing Code 88 or 89, but not contain a TC 300 for an amount greater than \$0.00.
(C)	1040 EXAM: The number of IMF TDAs with an Examination assessment. The TDA module must be for Form 1040 (MFT 30) and contain a TC 300 for an amount greater than \$0.00.
(D)	1040 MATH ERROR: The number of IMF TDAs with Form 1040 (MFT 30) where the module does not qualify for columns B or C, but does contain a MATH-ERR-INCREASING-TX-IND. This indicator is stored on IDRS in Section 50 of the Taxpayer Information File.
(E)	FED EMP/RET: The number of IMF TDAs from column A where the federal employee/retiree code is on.
(F)	MFT 31: The number of IMF TDAs from column A where the MFT code is 31, which indicates a joint assessment has been split. This may involve situations such as innocent spouse.
(G)	IMF ATAT: IMF TDAs from column A with an exam project code or a penalty reference code indicating Abusive Tax Avoidance Transactions (ATAT).
(H)	BMF TOTAL: The total number of Business Master File (BMF) TDAs.
(I)	BMF 6020(B): The number of BMF tax modules with MFTs 01, 03, 04, 06, 09, 10, 11 or 60 all with a TC 599 Closing Code 08, 09, 38, 39, 63 or 64 and all with no TC 300 for an amount greater than \$0.00.
(J)	BMF ATAT: BMF TDAs from column A with an exam project code or a penalty reference code indicating ATAT.
(K)	BMF EXAM: The number of Business Master File TDAs with an Examination assessment. The TDA module must contain a TC 300 for an amount greater than \$0.00.
(L)	ESTATE 706 TDAs: The number of TDAs where the Type Assessment code = 13.
(M)	FORM 941/944: The number of BMF TDA modules which have either a BMF MFT 01, or a BMF MFT 14.
(N)	FORM 940: The number of BMF TDA modules which have an MFT 10.
Blank	Note: Exhibit 5.2.4-2, Taxpayer Delinquent Account Reports, Part 1: TDAs contains line definitions for this report, as these reports share the same line definitions.

Exhibit 5.2.4-11 (11-01-2018)**Delinquent Returns Activity Report (Report Symbol NO-5000-139 Part 1)**

This exhibit provides technical detail by column and line for each part of the NO-5000-139, Delinquent Returns Activity Report (C-139). See the overview of this collection report in 5.2.4.9 for a general explanation of the report features.

Note: The closing code details below can be found for any of the five organizational sections (ALL, LB&I, SB/SE, TE/GE and TS) that are listed under the heading **Report: NO-5000-139**

COLUMNS	COLUMN TITLE AND DEFINITION
(1)	<p>SECURED THIS MTH: The number of returns that posted to the Master File in the report month/period.</p> <p>Note: Every month, the report is run from the beginning of the FY to the end of the current report period. During that time, changes may take place such as account mergers, duplicate returns unposting, reversals, etc. Therefore, using the Cum minus Cum result rather than the monthly column results in better accuracy.”</p>
(2)	TOTAL CUM: Returns posting to the Master File from the beginning of the fiscal year through the report month.
(3)	1040 CUM: Returns with MFT 30 posting to the Master File from the beginning of the fiscal year through the report month.
(4)	941/944 CUM: Returns with BMF MFT 01 and/or BMF MFT 14 posting to the Master File from the beginning of the fiscal year through the report month.
(5)	1120 CUM: Returns with MFT 02 posting to the Master File from the beginning of the fiscal year through the report month.
(6)	720 CUM: Returns with MFT 03 posting to the Master File from the beginning of the fiscal year through the report month.
(7)	940 CUM: Returns with MFT 10 posting to the Master File from the beginning of the fiscal year through the report month.
(8)	943 CUM: Returns with MFT 11 posting to the Master File from the beginning of the fiscal year through the report month.
(9)	2290 CUM: Returns with MFT 60 posting to the Master File from the beginning of the fiscal year through the report month.
(10)	EP/EO CUM: Returns with MFTs 33, 34, 36, 37, 44, 50, 67, 74, and 75 posting to the Master File from the beginning of the fiscal year through the report month.
(11)	OTHER Cum: Returns not qualifying for a specific column heading should be considered as 'Other'. For example (not all inclusive), returns with MFTs 05, 06, 09, 51, 52, 58, 61, 63, and 64 posting to the Master File from the beginning of the fiscal year through the report month.

Exhibit 5.2.4-11 (Cont. 1) (11-01-2018)**Delinquent Returns Activity Report (Report Symbol NO-5000-139 Part 1)****RETURN CATEGORIES**

COLUMNS	COLUMN TITLE AND DEFINITION
(1)	<p>SECURED RETURNS: Delinquent returns secured under programs other than those secured under 6020B, SFR or RCP programs, where a TC 150 and a TC 599 with a valid closing code are present regardless of the module status. If there is no TC 599 present yet the module contains a status 03 (TDI), then the attribution to function is dependent on the status 03 indicator. Throughout the report, returns attributable to Exam are excluded.</p> <p>Valid closing codes ranges are:</p> <ul style="list-style-type: none"> a. ACS (formerly CS): cc 025-049, 100-199 b. CFF (Field Collection): cc 050-074, 200-299 c. CSCO (formerly SCCB): cc 000-019, 075-099, 300-399 <p>Status 03 indicators are:</p> <ul style="list-style-type: none"> a. ACS: 7 & 8 (Queue) b. CFF (Field Collection): 5 & 6 c. CSCO: 9, or no status 03
(2)	<p>6020B/SFR PROGRAM: (6020B/Substitute for Return Program) Delinquent returns secured where a TC 150 and a TC 599 with a valid closing code (for 6020B) or, a TC 150, TC 290, and TC 599 with a valid closing code (for SFR), are present. Counts for both SB/SE and Taxpayer Services (TS) taxpayers are included.</p> <p>Valid closing codes:</p> <ul style="list-style-type: none"> a. ACS (formerly CS): cc 038-041 b. CFF (Field Collection): cc 063-066 c. CSCO (formerly SCCB): cc 008, 009, 088-091
(3)	<p>WI SFR AT SB: (Taxpayer Services (TS) Substitute for Return at SB/SE) All SFR cases are assigned to SB/SE campus. This line is a breakout of delinquent returns from the SFR Program where the BOD of the taxpayer is Taxpayer Services (TS).</p>
(4)	<p>RCP RETURNS: (Return Compliance Program) Delinquent returns secured where a TC 150 and a TC 599 with a valid closing code are present.</p> <p>Valid closing codes:</p> <ul style="list-style-type: none"> a. ACS (formerly CS): cc 048 b. CFF (Field Collection): cc 073 c. CSCO (formerly SCCB): cc 098
(5)	<p>TOTAL RETURNS: Total of lines (1) SECURED RETURNS, (2) 6020B/SFR PROGRAM and (4) RCP RETURNS.</p>
(6)	<p>SYSTEM/NOTC RETNS (System/No Transaction Code): This is a catch all category. Delinquent returns secured in this section are credited to CSCO and include:</p> <ul style="list-style-type: none"> • System: All returns posted with a TC 599 and a valid CSCO closing code in the range 000-019, 100-199. The computer systems (ie: Master File, IDRS) automatically assign a closing code based on the conditions of the return. (See 6209 TDI Closing Codes) • NOTC: Returns posted with no TC 599 but are or have been in status 02 (TDI notice) or 03 (TDI status) without an indicator. (i.e. TDI or notice that was previously closed not liable, the taxpayer then files the delinquent return and is not coded with a TC 599.)

Exhibit 5.2.4-11 (Cont. 2) (11-01-2018)

Delinquent Returns Activity Report (Report Symbol NO-5000-139 Part 1)

COLUMNS	COLUMN TITLE AND DEFINITION
(7)	TOT COLL RETURNS (National Total Page Only): Sum of Total Returns plus System/NOTC Returns.
(8)	FIELD ASST CTRS: Delinquent return secured by Field Assistance (aka Field assistance Walk-in) where a TC 150 and a TC 599 cc 20-24 are present. Note: These codes may be used by Collection for notice Walk-ins however, the returns included in this category are not included in item 7 (TOT COLL RETURNS).

Exhibit 5.2.4-11 (Cont. 3) (11-01-2018)

Delinquent Returns Activity Report (Report Symbol NO-5000-139 Part 1)

LINES WITHIN RETURN CATEGORIES

COLUMNS	COLUMN TITLE AND DEFINITION
Blank	Note: Amounts assessed and collected are reported in the thousands, with "less than \$500" shown by an asterisk *, except for the summary pages which are exact amounts (rounded).
(1)	NO. TAXPAYERS: Number of different delinquent taxpayers with a return secured in the report period.
(2)	NO. OF RETURNS: Number of delinquent returns where a TC 150 posted in the report period and a TC 599 with the appropriate closing code are present or, where a TC 150 is present but no TC 599 and the module was at some time in 02 or 03 status (CSCO page only).
(3)	NO. FULL PAYS: Number of delinquent returns where the amount collected is greater than or equal to the net amount assessed with a TC 150 amount greater than 0.
(4)	NO. ZERO TAX DUE: Number of delinquent returns with a TC 150 amount of zero.
(5)	AMT. ASSESSED: Net amount of all tax, penalties and interest assessed at the time the TC 150 or TC 290 (SFR) posted.
(6)	NET ASSESSED: Net amount of all tax, penalties and interest assessed minus prepaid credits (listed below). a. Tax: Tax settlement amount of TC 150 or TC 290 (SFR). b. Penalties: TC16X, 17X, 18X, 20X, 23X, 24X, 27X, 28X with posting cycles equaling the TC 150 posting cycles. c. Interest: TC 19X and 34X with posting cycles equaling the TC 150 posting cycle. d. Prepaid Credits: TC430, 62X, 65X, 66X, 68X, 69X, 71X and 80X amounts with posting cycles prior to or equal to the TC 150 posting cycle and any TC 67X amounts with posting cycles prior to the TC 599 posting cycle but less than the TC 150 posting cycle or the TC 290 (SFR) cycle.
(7)	NO. REFUND RETNS: Number of delinquent returns where an unreversed TC 840 or TC 846 is present.
(8)	AMT REFUND RETNS: Dollar amount of unreversed TC 840 or TC 846 from Line 7 above.
(9)	AVG. AMT. RETURN: Net amount assessed divided by the number of returns secured.
(10)	AMT. COLLECTED: Total of all TC 61X amounts and any TC 67X amounts with posting cycles equal to or greater than the TC 599 posting cycle but before the TC 150 posting cycle.
(11)	PERCENTAGE COL: Amount collected divided by the net amount assessed.

Exhibit 5.2.4-11 (Cont. 4) (11-01-2018)

Delinquent Returns Activity Report (Report Symbol NO-5000-139 Part 1)

SUMMARY OVERVIEW

COLUMNS	COLUMN TITLE AND DEFINITION
Blank	Note: Amounts assessed and collected are reported in the thousands, with “less than \$500” shown by an asterisk *, EXCEPT for these Summary pages which are exact amounts (rounded).
ACS	The No. Returns, Net Amount Assessed, and Amount Collected for LB&I, SB/SE, TAX EX, TS, and ALL are broken out.
CFF	The No. Returns, Net Amount Assessed, and Amount Collected for LB&I, SB/SE, TAX EX, TS, and ALL are broken out.
CSCO	The No. Returns, Net Amount Assessed, and Amount Collected for LB&I, SB/SE, TAX EX, TS, and ALL are broken out.
NATL	The No. Returns, Net Amount Assessed, and Amount Collected for LB&I, SB/SE, TAX EX, TS, and ALL are broken out.
PDC	The No. Returns, Net Amount Assessed, and Amount Collected for LB&I, SB/SE, TAX EX, TS, and ALL are broken out. Note: PDC (Private Debt Collection) data may also be captured under one or more of the other functions listed in the Summary Overview and is NOT in addition to them. It is merely an informational breakout.
SCP SUBSET	The No. Returns, Net Amount Assessed, and Amount Collected for LB&I, SB/SE, TAX EX, TS, and ALL are broken out. Note: SCP (Special Compliance Program) data may also be captured under one or more of the other functions listed in the Summary Overview and is NOT in addition to them. It is merely an informational breakout. It is only data for returns where the closing code is 049 (ACS), 060, 061, 062, 068 or 072 (Other than 049, these are for the Field. The Field was not working these cases, as of FY 2018. This is a placeholder for the Field closing codes. Only ACS, cc 049 is currently doing this work.))

Exhibit 5.2.4-12 (10-17-2022)**Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)**

1. The following columns, column title and definitions are for the CNC-149 Main and Minor.

Columns: NO-5000-149 MAIN

COLUMNS	COLUMN TITLE AND DEFINITION
(1)	GRAND TOTAL: Total of all TC 530 modules. Equals totals of columns Total IMF and Total BMF (five and six below). No entry made for total taxpayers line since taxpayers may appear in more than one function. Functional lines may not equal total if Responsibility Unit Code (RUC) is absent.
(2)	CFF/SPF/CSF: All TC 530 modules that contains an RUC of 1 or 2 for Field Collection, Collection Support function, Specialty Collection Insolvency and Specialty Collection Advisory which is part of the Civil Enforcement Advice & Support Operations (CEASO).
(3)	ACS: All TC 530 modules with an RUC of 4.
(4)	CAMPUS: All TC 530 modules with an RUC of 3.
(5)	TOTAL IMF: All IMF TC 530 modules.
(6)	TOTAL BMF: All BMF TC 530 modules.
(7)	TOTAL 941/944: Modules from BMF column with MFT 01/14 (not NMF MFT14).

Columns: NO-5000-149 MINOR

COLUMNS	COLUMN TITLE AND DEFINITION
(1)	GRAND TOTAL: Total of all TC 530 modules. No entry made for total taxpayers line since taxpayers may appear in more than one function. Functional lines may not equal total if Responsibility Unit Code (RUC) is absent.
(2)	BY EXAM: All TC 530 modules that contains an RUC of 6.
(3)	APPEALS: All TC 530 modules with an RUC of 7.
(4)	TP ADV: All TC 530 modules with an RUC of 8 for Taxpayer Advocate.
(5)	OTHER: All TC 530 modules with an RUC of 9.
(6)	IDS: All TC 530 modules with an RUC of 5 for Inventory Delivery System.
(7)	PDC: All TC 530 modules in the PDC program. For the taxpayer entity lines, identified as taxpayers where the PDC-ID is significant (>00), but for the module lines they are identified as modules with an unreversed TC 971 AC 054. This column is not specific to IMF or BMF.

- 2) The following lines, and definitions are for the CNC-149 Report, Main and Minor.

Exhibit 5.2.4-12 (Cont. 1) (10-17-2022)

Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)

TC 530 Posted this Fiscal Year Section

LINE NUMBER	DEFINITION
1.0	TOTAL NUMBER TAXPAYERS: Number of entities with at least one TC 530 posted since the first cycle of the fiscal year. TC 530 CC 09 are not included in the total.
2.0	NUMBER 530 MODULES: Number of modules with at least one TC 530 posted since the first cycle of the fiscal year. TC 530 CC 09 are not included in this total.
2.01 to 2.15.3	CLOSING CODES 03 TO 32: Number of modules from Line 2.0 with appropriate closing codes in the latest TC 530. Also shown are number of modules with CC 09. Lines 2.15.1, 2.15.2 and 2.15.3 are sub-break outs of Line 2.15. These lines do not include CC 35 ACA 5000A/SRP Recessed modules.
2.16	37, 38 SHELVED FOR PDC: Closing Code 37, From Line 2.0, Certain cases systematically shelved from the Queue for potential PDC assignment. Closing Code 38: Certain cases manually shelved from ACS for potential PDC assignment. Former Line 2.16 re-numbered to Line 2.17 in FY 2020.
2.17	39 SURVEYED: Renumbered from Line 2.16 in FY 2020, Number of modules from Line 2.0 with appropriate closing codes in the latest TC 530. Former Line 2.17 was renumbered to Line 2.18 in FY 2020.
2.18	5000A/SRP CNC: Renumbered from Line 2.17 in FY 2020, The number or assessed module balance of 5000A/SRP modules that have been put into CNC status via TC530, or are now (for inventory section) in CNC inventory. No special ACA closing code necessarily used, though includes those using that cc; Special breakout for this in lines X.18.1. Also "Recessed" is the same as CNC (not opposed to it) but is simply a special type/reason for the CNC status. Former Line 2.18 was renumbered to Line 2.19 in FY 2020.
2.18.1	SRP CC 35: Renumbered from Line 2.17.1 in FY 2020, The number or the assessed module balance of 5000A/SRP modules (MFT 35 or 65) that were CNC'd under special "RECESS" processing using cc 35 in FY 2020.
2.19	4980H CNC: Renumbered from Line 2.18 in FY 2020, Number or the assessed module balance of 4980H (MFT 43) modules closed via TC 530 or in CNC inventory. Former Line 2.19 was renumbered to Line 2.20 in FY 2020
2.20	OTHER CLOSING CODES: Renumbered from Line 2.19 in FY 2020, Number of modules from Line 2.0 where the TC 530 closing code is not between 03 and 39.
3.0	DOLLAR AMOUNT: The assessed module balance at the time the TC 530 posted for the modules in line 2.0 (2.0 includes all lines 2.01 through 2.19, with overlapping as appropriate) Includes all debit and credit transactions, withholding, and remittances posted to the module including the cycle of the latest TC 530 posting.
Blank	Note: Collected amounts have been rounded to the thousands place. Amounts less than \$500 will show an " * "

Exhibit 5.2.4-12 (Cont. 2) (10-17-2022)**Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)**

LINE NUMBER	DEFINITION
3.01 to 3.15.3	CLOSING CODES 03 TO 32: The assessed module balance for each closing code at the time the TC 530 posted for the modules in lines 2.01 to 2.17 above. Includes all debit and credit transactions, withholding, and remittances posted to the module including the cycle of the latest TC 530 posting.
3.16	37, 38 SHELVED FOR PDC: From Line 3.0, Closing Code 37: Certain cases systematically shelved from the Queue for potential PDC assignment. Closing Code 38: Certain cases manually shelved from ACS for potential PDC assignment. Former Line 3.16 is renumbered to Line 3.17 in FY 2020.
3.17	39 Surveyed: Renumbered from Line 3.16 in FY 2020, The assessed module balance for each closing code at the time the TC 530 posted for the modules in line 2.17 above. Former Line 3.17 was renumbered to Line 3.18 in FY 2020.
3.18	5000A/SRP CNC: Renumbered from Line 3.17 in FY 2020, The number of or assessed module balance that have been put into CNC status via TC530, or are now (for inventory section) in CNC inventory. No special ACA closing code necessarily used, though includes those using that cc; Special breakout for this in lines X.18.1. Also "Recessed" is the same as CNC (not opposed to it) but is simply a special type/reason for the CNC status. Former Line 3.18 was renumbered to Line 3.19 in FY 2020.
3.18.1	SRP CC 35: Renumbered from Line 3.17.1 in FY 2020, The number or the assessed module balance of 5000A/SRP modules (MFT 35 or 65) that were CNC'd under special "RECESS" processing using cc 35.
3.19	4980H CNC: Renumbered from Line 3.18 in FY 2020, Number or the assessed module balance of 4980H (MFT 43) modules closed via TC 530 or in CNC inventory. Former Line 3.19 was renumbered to Line 3.20 in FY 2020.
3.20	OTHER CLOSING CODES: The assessed module balance for other closing codes at the time the TC 530 posted for the modules in lines 3.19 above. Includes all debit and credit transactions, withholding, and remittances posted to the module including the cycle of the latest TC 530 posting.

Exhibit 5.2.4-12 (Cont. 3) (10-17-2022)

Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)

Inventory Section

LINE NUMBER	DEFINITION
4.0	NUMBER OF TAXPAYERS: Number of entities which have an unreversed TC 530 in one or more modules at the end of the reporting periods. Excludes TC 530 CC 09 posting.
5.0	NUMBER 530 MODULES: Number of modules which have at least one unreversed TC 530 at the end of the reporting period. Excludes TC 530 CC 09 posting.
5.01 to 5.15.3	CLOSING CODES 03-32: The number of TC 530 modules in inventory at the end of the report period, by type of closing code. These lines do not include CC 35 ACA 5000A/SRP Recessed modules.
5.16	37, 38 SHELVED FOR PDC: From Line 5.0, Closing Code 37: Certain cases systematically shelved from the Queue for potential PDC assignment. Closing Code 38: Certain cases manually shelved from ACS for potential PDC assignment. Former Line 5.16 was renumbered to Line 5.17 in FY 2020.
5.17	39 Surveyed: Renumbered from Line 5.16 in FY 2020, The number of TC 530 modules in inventory at the end of the report period, by type of closing code. Former Line 5.17 was renumbered to Line 5.18 in FY 2020.
5.18	5000A/SRP CNC: Renumbered from Line 5.17 in FY 2020, The number or assessed value of 5000A/SRP modules that have been put into CNC status via TC530, or are now (for inventory section) in CNC inventory. No special ACA closing code necessarily used, though includes those using that cc; Special breakout for this in lines X.17.1. Also "Recessed" is the same as CNC (not opposed to it) but is simply a special type/reason for the CNC status. Former Line 5.18 is now 5.19 as of FY 2020.
5.18.1	SRP CC 35: Renumbered from Line 5.17.1 in FY 2020, The number or the assessed module balance of 5000A/SRP modules (MFT 35 or 65) that were CNC'd under special "RECESS" processing using cc 35.
5.19	4980H CNC: Renumbered from Line 5.18 in FY 2020, Number or the assessed module balance of 4980H (MFT 43) modules closed via TC 530 or in CNC inventory.
5.20	OTHER CLOSING CODES: Renumbered from Line 5.19 in FY 2020, The number of TC 530 modules where the TC 530 closing code is not between 03 and 39.
6.0	DOLLAR AMOUNT: The amount of the assessed modules balances for modules in line 5.0 to 5.17, above.
6.01 to 6.15.3	CLOSING CODES 03-32: The assessed module balances associated with the modules in lines 5.01-5.15.3 above. These lines do not include CC 35 ACA 5000A/SRP Recessed modules.
6.16	37, 38 SHELVED FOR PDC: From Line 6.0, Closing Code 37: Certain cases systematically shelved from the Queue for potential PDC assignment. Closing Code 38: Certain cases manually shelved from ACS for potential PDC assignment. Former Line 5.16 was renumbered to Line 6.17 in FY 2020.

Exhibit 5.2.4-12 (Cont. 4) (10-17-2022)**Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)**

LINE NUMBER	DEFINITION
6.17	39 Surveyed: Renumbered from Line 6.16 in FY 2020, The assessed module balances associated with modules in Line 5.17 above. Former Line 6.17 was renumbered to Line 6.18 in FY 2020.
6.18	5000A/SRP CNC: The number of or assessed module balance that have been put into CNC status via TC530, or are now (for inventory section) in CNC inventory. No special ACA closing code necessarily used, though includes those using that cc; Special breakout for this in lines X.18.1. Also "Recessed" is the same as CNC (not opposed to it) but is simply a special type/reason for the CNC status. Former Line 6.18 was renumbered to Line 6.19 in FY 2020.
6.18.1	SRP CC 35: Renumbered from Line 6.17.1 in FY 20, The number or the assessed module balance of 5000A/SRP modules (MFT 35 or 65) that were CNC'd under special "RECESS" processing using cc 35.
6.19	4980H CNC: Renumbered from Line 6.18 in FY 20, Number or the assessed module balance of 4980H (MFT 43) modules closed via TC 530 or in CNC inventory. Former Line 6.19 was renumbered to Line 6.20 in FY 2020.
6.20	OTHER CLOSING CODES: Renumbered from Line 6.19 in FY 2020, The assessed module balances associated with the modules in line 5.17, above.

Exhibit 5.2.4-12 (Cont. 5) (10-17-2022)

Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)

Activity on TC 530 Modules Section This Fiscal Year

LINE NUMBER	DEFINITION
7.0	NUMBER MODULES FROM TC 530: Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and either a status 12 or reversal (TC 531, 532, or 537) subsequently posted during the report period. Line 7.0 equals sum of lines 7.01 and 7.02. Other lines show closing codes and sub-break outs as indicated.
7.01	NUMBER MODULES TO STAT 12: Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and where a status 12 subsequently posted during the report period.
7.01.1	NUMBER SRP TO STATUS 12: Number of 5000A/SRP (MFT35 or 65) modules that had a TC 530 in effect this fiscal year and a status 12 subsequently posted during the report period.
7.01.11	NO. SRP CC 35 TO STATUS 12: Number of 5000A/SRP (MFT 35 or MFT 65) modules that had a TC 530 in effect (with a closing code 35) this fiscal year and where a status 12 subsequently posted during the report period.
7.01.2	NUMBER 4980H TO STATUS 12: Number of 4980H (MFT 43) modules that had a TC 530 in effect this fiscal year and a status 12 subsequently posted during the report period.
7.02	NUMBER MODULES REACTIVATED: Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and a reversal (TC 531, 532 or 537) subsequently posted during the report period.
7.02.1 to 7.02.33	CLOSING CODES 03 TO 32: Breakout of reactivated modules from line 7.02, by selected closing codes as listed on these lines.
7.02.4	37, 38 SHELVED FOR PDC- From Line 7.0, Closing Code 37: Certain cases systemically shelved from the Queue for potential PDC assignment. Closing Code 38: Certain cases manually shelved from ACS for potential PDC assignment. Former Line 7.02.4 was renumbered to Line 7.02.5 in FY 2020.
7.02.5	NUMBER SRP REACTIVATED: Renumbered from Line 7.02.4 in FY 2020, Number of modules from line 7.02 that had an IMF MFT code 35 or 65. These modules may also be included in line 7.02.1, line 7.02.2 or line 7.02.3, if the closing code applies. Former Line 7.02.5 was renumbered to Line 7.02.6 in FY 2020.
7.02.51	NO. SRP CC 35 REACTIVATED: Renumbered from Line 7.02.41 in FY 2020, Those cases from line 7.02.4 with a CC 35.
7.02.6	NUMBER 4980H REACTIVATED: Renumbered from Line 7.02.5 in FY 2020, Number of modules from line 7.02 that had a BMF MFT code 43. These modules may also be included in line 7.02.1, line 7.02.2 or line 7.02.3, if the closing code applies.
8.0	DOLLAR AMOUNT REACTIVATED: Reflects the amount of the assessed module balance for line 7.02 above at the time of the reactivation.

Exhibit 5.2.4-12 (Cont. 6) (10-17-2022)**Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)**

LINE NUMBER	DEFINITION
8.01 to 8.03.3	CLOSING CODES 03 TO 32: Breakout of the assessed module balance on modules reactivated from selected closing codes as listed on these lines at the time of the reactivation.
8.04	37, 38 SHELVED FOR PDC- From Line 8.0, Closing Code 37: Certain cases systematically shelved from the Queue for potential PDC assignment. Closing Code 38: Certain cases manually shelved from ACS for potential PDC assignment. Former Line 8.04 was renumbered to Line 8.05 in FY 2020.
8.05	SRP DOLLAR AMT REACTIVATED: Renumbered from Line 8.04 in FY 2020, The assessed module balance of 5000A/SRP. Former Line 8.05 was renumbered to Line 8.06 in FY 2020.
8.05.1	SRP CC 35 AMT REACTIVATED: Renumbered from Line 8.04.1 in FY 2020, The assessed module balance of 5000A/SRP (MFT 35 or MFT 65) modules from line 7.02.51, at the time of reactivation.
8.06	4980H AMT REACTIVATED: Renumbered from Line 8.05 in FY 2020, The assessed module balance of 4980H (MFT 43) modules from line 7.02.51, at the time of reactivation.
9.0	CREDITS POSTED TO TC 530: Dollar amounts of abatements, payments and offsets on unreversed TC 530 modules for the report period.
Blank	Note: The sum of Lines 9.01, 9.02 and 9.03 equals Line 9.0, CREDITS POSTED TO TC 530.
9.01	ABATED: Net dollar amounts abated on unreversed TC 530 modules for the report period.
9.01.1	SRP ABATED: Net dollar amounts abated on unreversed SRP TC 530 modules for the report period.
9.01.2	4980H ABATED: Net dollar amounts abated, on unreversed 4980H TC 530 modules for the report period.
9.02	COLLECTED: Net dollar amounts collected on unreversed TC 530 modules for the report period.
9.02.1	SRP COLLECTED: Net dollar amounts collected on unreversed SRP TC 530 modules for the report period.
9.02.2	4980H COLLECTED: Net dollar amounts collected on unreversed 4980H TC 530 modules for the report period.
9.03	OFFSET: Net dollar amounts offset on unreversed TC 530 modules for the report period.
9.03.1	SRP OFFSET: Net dollar amounts offset on unreversed SRP TC 530 modules for the report period.

Exhibit 5.2.4-12 (Cont. 7) (10-17-2022)

Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD) (Report Symbol NO-5000-149 MAIN, Report Symbol NO-5000-149 MINOR)

LINE NUMBER	DEFINITION
9.03.2	4980H OFFSET: Net dollar amounts offset on unreversed 4980H TC 530 modules for the report period.

Activity on TC 537 Modules this Fiscal Year Section

LINE NUMBER	DEFINITION
10.0	NUMBER TO TC 537: Total TC 530 modules that have a subsequent TC 537 posting during the report period. Includes TC 530 CC 09 modules.
11.0	NUM FROM TC 537 TO TC 530: Number of modules that contains a TC 537 and have a subsequent TC 530 posted during the report.
11.1	NUM TO TC 530-NOT CC 09,19: The modules from 11.0 above where closing codes other than 09 or 19 were present.
11.2	NUM TO TC 530-CC 09,19: The modules from Line 11.0 where closing code 09 or 19 was present.
12.0	NUM OF TC 537 TO STATUS 12: Total number of modules that contain a TC 537 and have a subsequent status 12 posted during the report period, respectively.
13.0	NUM OF TC 537 TO STATUS 60: Total number of modules that contain a TC 537 and have a subsequent status 60 posted during the report period.
14.0	DOLLAR AMOUNT WHEN TO TC 537: Amount of assessed module balance corresponding to line 10.0 to 13.0 above.
15.0	DOLLAR AMOUNT BACK TO TC 530: Amount associated with the number of modules returned to TC 530.
15.1	TC 530 NOT CC 09, 19: The amount of the assessed module balance of modules reported on line 11.1 NUM TO TC 530-NOT CC 09,19.
15.2	TC 530 CC 09, 19: The amount of the assessed module balance of modules reported on line 11.2 NUM TO TC 530-CC 09,19.
16.0	DOLLAR AMT - TC 537 TO STAT 60: Amount associated with Line 13.0, NUM OF TC 537 TO STATUS 60.

Exhibit 5.2.4-13 (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization**

1) Section I: Staff Hour Utilization. Hours are captured monthly and cumulatively by employee category. Lines 1-80 capture the number of staff hours spent on various direct operational programs. Staff hour utilization employee category column headings are:

Section 1 Employee Category Headings

Employee Category Headings
Clerical
Para-Professional
Professional
Management

2) Direct program staff hour data is divided into ten (10) major program categories:

Section 1 Program Categories

Program Categories
Balance Due
Delinquent Return
Compliance Initiative Programs
Local Outreach Programs
Collection Strategy (ATAT)
Appeals
Mutual Collection Assistance Requests (MCAR)
Solution Saturday
Management Direct Case
500 Series

3) The SHUR Line Number, Time Code and their definitions are shown below.

Section I SHUR: Line Number, Time Code, Time Code Title and Definition

Line Number	Time Code	Time Code Title and Line Definition
Blank	Blank	Note: How Time is Calculated for the 101 (TDA) and 201 (TDI) Time.

Exhibit 5.2.4-13 (Cont. 1) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization

Line Number	Time Code	Time Code Title and Line Definition
Blank	Blank	<p>Time codes 101 and 201 are calculated as follows: Add Steps A & B to complete the calculation for each time code.</p> <p>a. All time charged directly to cases EXCEPT time charged to:</p> <ul style="list-style-type: none"> • Non-IDRS cases subcoded 104, 105, 204, 301-303, 305-308, 309-316, 319-324, 361 and 362. • Any cases subcoded 104, 105, 106, 107, 204, 309-316, 319-324, 361 and 362. The subcode directs these time charges to the time codes. <p>b. Time charged to 809 and 810 time codes:</p> <ul style="list-style-type: none"> • 809 and 810 time is divided proportionately between time codes 101 and 201 based on the number of TDAs and the number of TDI taxpayers.
Line 1	101	Taxpayer Delinquent Account (TDA) Direct Case: This line captures time spent working assigned TDA cases. This information is provided by ICS/ ENTITY. This line can contain data for Field Collection.
Line 2	102	Unassigned Delinquent Account: This line captures time spent working delinquent account notices and other unassigned work, including notices generated by the ACS call sites. This information is provided by ICS/ ENTITY. This line can contain data for Field Collection Areas and CEASO.
Line 3	104	InterArea Other Investigation (OI): This line captures time spent working Taxpayer Delinquent Account (TDA) related OIs received from other area offices. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas only.
Line 4	105	Federal Tax Deposits (FTD) Alerts: This line captures time spent processing FTD Alerts. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas only.
Line 5	106	Offer in Compromise (OIC): This line captures time spent working assigned offer in compromise cases. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas and CEASO.
Line 6	107	Taxpayer Advocate Service (TAS): This line captures time spent working TAS cases. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas and CEASO.
Line 7	108	Total Automated Lien System (ALS): This line captures time spent on actions related to filing, refiling, and releasing Notices of Federal Tax Liens and Estate Tax Liens, or other lien-related activity. This line will contain data for CEASO & Specialty Collection Insolvency only.
Line 8	109	Summons: This line captures time spent on actions related to summons activity, including processing or monitoring summons for enforcement. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas and CEASO.

Exhibit 5.2.4-13 (Cont. 2) (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization**

Line Number	Time Code	Time Code Title and Line Definition
Line 9	110	Total Lien Issues: This line captures time spent on lien actions such as processing special lien or levy requests and resolving lien or levy problems. This line can contain data for CEASO & Specialty Collection Insolvency only.
Line 10	111	Suits: This line captures time spent on actions related to recommendations for suit by the US Government. This line will contain data for CEASO only.
Line 11	112	CEASO Opinions: This line captures time spent on actions relative to written or oral requests for advice received from various internal and external sources that does not pertain to an open case file. This line will contain data for CEASO only.
Line 12	113	Total Insolvency: This line is the sum of subsequent lines 13 through 25, and shows the total hours spent on actions relative to bankruptcy proceedings, assignments for the benefit of creditors, and corporate dissolutions. This line will contain summarized data from Lines 13 through 25 for CEASO & Specialty Collection Insolvency only.
Line 13	113a	Chapter 7 No Assets
Line 14	113b	Chapter 7 Assets
Line 15	113c	Chapter 9
Line 16	113d	Chapter 11 Pre-Confirm
Line 17	113e	Chapter 11 Post Confirm
Line 18	113f	Chapter 12
Line 19	113h	Chapter 13 Pre-Confirmation
Line 20	113i	Chapter 13 Post-Confirmation
Line 21	113m	Abandoned/Exempt Property
Line 22	113o	Other Insolvency: This subcategory covers time spent by CEASO and PALS employees on bankruptcy cases.
Line 23	113p	Chapter 15
Line 24	113q	Assignment for Benefit of Creditors (ABC) Assignments
Line 25	113r	Receiverships
Line 26	114	Discharge/Foreclosure: This line captures time spent on actions relating to foreclosures, redemptions, discharge of property, subordinations, withdrawals, and/or non-attachments of lien and bulk sales. This line will contain data for CEASO only.
Line 27	115	Property Appraisal and Liquidation Specialist (PALS): This line captures time spent on actions relative to appraisal and liquidation activities. This line will contain data for CEASO only.

Exhibit 5.2.4-13 (Cont. 3) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization

Line Number	Time Code	Time Code Title and Line Definition
Line 28	116	Seizure-ICS Hours: This line captures time spent on seizure related actions. These actions include receiving and reviewing seizure paperwork, opening and closing Non-Field Other Investigations (NF OIs) on ICS, and sending 90-day update reports to the Field GM and PALS GM. This line will contain data for CEASO only.
Line 29	117	Trust Fund Recovery Penalty (TFRP): This line captures time spent on actions relative to review of assertions of the TFRP/personal liability for excise tax, and updating the Automated Trust Fund Recovery system. This line will contain data for CEASO only.
Line 30	118	Freedom of Information Act (FOIA)/Disclosure/Miscellaneous: This line captures time spent on various miscellaneous activities that are not reported elsewhere. This line will contain data for CEASO only.
Line 31	119	Total Decedent: This line captures time spent on actions related to processing and monitoring decedent cases. This line will contain data for CEASO only.
Line 32	120	CDP Related OIC: This line captures time spent on actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on Form 656, Offer in Compromise in conjunction with a Collection Due Process (CDP). This information is provided by ICS/ENTITY and CTRS. This line will contain data for Field Collection and CEASO.
Line 33	Blank	Total Bal Due: Line 33 is the sum of Lines 1 through 12 and 26 through 32, and can contain data for all functions.
Line 34	201	Taxpayer Delinquent Investigation (TDI) Direct Case: This line captures time spent working assigned TDI cases. This line can contain data for Field Collection.
Line 35	202	Unassigned Delinquent Return: This line captures time spent working delinquent account notices and other unassigned work, including notices generated by the ACS call sites. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas and Specialty Collection Insolvency.
Line 36	204	InterArea Other Investigation (OI): This line captures time spent working Taxpayer Delinquent Investigation (TDI) related OIs received from other area offices. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 37	Blank	Total Del Ret. Line 37 is the sum of Lines 34 through 36: This information is provided by ICS/ENTITY. This line can contain data for all functions.

Exhibit 5.2.4-13 (Cont. 4) (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization**

Line Number	Time Code	Time Code Title and Line Definition
Line 38	Blank	Total CIP: Line 38 is the sum of hours reported by each function to time codes 301 through 303 for hours spent on actions developing and working compliance initiative programs worked in Field Collection. Compliance initiatives are defined as locally approved programs or studies involving contact with specific taxpayers within a market segment. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 39	Blank	Total Outreach: Line 39 is the sum of hours reported by each function to time codes 305 through 308 for hours spent on actions that directly support and relate to outreach Collection activities within an area or territory, e.g., speeches, workshops for practitioners, e-filer assistance, etc. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 40	309	Abusive Tax Avoidance Transactions (ATAT)
Line 41	310	Voluntary Disclosure
Line 42	311	Offshore Voluntary Compliance Initiative/Program (OVDI/OVDP)
Line 43	312	Intermediary Transactions
Line 44	313	Promoter/Preparer
Line 45	314	Notice 2000-44
Line 46	315	Virtual Currency
Line 47	316	Federal Payment Levy Program (FPLP) Contract Vendor
Line 48	317	(Reserved for Future Collection ATAT Strategy Initiative)
Line 49	318	(Reserved for Future Collection ATAT Strategy Initiative)
Line 50	319	Refund Schemes
Line 51	320	Large Business and International (LB&I) Distressed Asset Trust (DAT)
Line 52	321	IRC 6707A Penalty Assessment
Line 53	322	Foreign Account Tax Compliance Act (FATCA)
Line 54	323	ATAT Estate and Gift
Line 55	324	Captive Insurance Abusive Scheme
Lines 56 through 70	325 - 339	Collection Strategy: Time codes 325 through 339 reserved for future Collection ATAT Strategy Initiatives.
Line 71	Blank	Total ATAT Strategy: Line 71 is the sum of Lines 40 through 70. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.

Exhibit 5.2.4-13 (Cont. 5) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization

Line Number	Time Code	Time Code Title and Line Definition
Line 72	360	Appeals: This line captures time spent on actions performed while working Appeals related cases. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 73	361	Mutual Collection Assistance Request (MCAR): This line captures time spent on actions performed while working on MCAR cases by either International or domestic revenue officers. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 74	362	Solution Saturday This line captures time spent on actions performed while working on Solution Saturday requests or cases. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 75	614	Management Direct Case Time: This line captures time spent by managers and long-term acting managers on activities related to assigned taxpayer cases. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 76	502	Analysis/Perfection: This line captures time spent on actions related to the analysis and perfection of input documents, required research for completion of payment and credit transfer requests, and other miscellaneous duties. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas and CEASO.
Line 77	504	File Maintenance: This line captures time spent maintaining files as addressed in IRM 5.4, Case Processing. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas and CEASO.
Line 78	505	Clerical: This line captures time spent in support of Collection programs. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 79	Blank	Total 500 Series: Line 79 is the sum of Lines 76 through 78. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 80	Blank	Total Direct: Line 80 is the sum of Lines 33, 37, 38, 39, 71, 72, 73, 74, 75, and 79. This line will contain data for all functions.
Line 81	401	Collateral Duties: This line captures time spent as full- and part-time union stewards, on Equal Employment Opportunity (EEO) activities, or other collateral assignments. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 82	402	Automated Data Program (ADP) Support: This line captures time spent on activities such as securing software or hardware, participating in rollout of new software. This information is provided by ICS/ENTITY. This line can contain data for all functions.

Exhibit 5.2.4-13 (Cont. 6) (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization**

Line Number	Time Code	Time Code Title and Line Definition
Line 83	403	ICS/ENTITY Support: This line captures time spent working on an ICS, ENTITY, or ICS Windows related issue or problem. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 84	404	Coordinator Duties: This line captures time spent on activities such as Combined Federal Campaign, Savings Bond, or other coordinator assignments. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 85	Blank	Total Non-Direct Hours: Line 85 is the sum of Lines 81 through 84. This information is provided by ICS/ENTITY and CTRS. These lines can contain data for all functions.
Line 86	Blank	Total Training Hours: Line 86 is the sum of Lines 87 through 91 and represents the total training hours spent by all employees in all functions in training situations, including coordinating, scheduling, conducting, teaching, or attending training, and any travel incident to training. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 87	601	Continuing Professional Education (CPE)
Line 88	602	Revenue Officer/CEASO, PALS and Insolvency Phase (Unit X) Training for Units 1, 2, 3, Advanced, or Technical.
Line 89	603	OJI Assignment: On-the-Job Instructor training.
Line 90	604	Instructor Assignment: Any instructor assignment other than CPE.
Line 91	605	All Other Training: All other training that is neither CPE, RO Phase of any kind, OJI, nor an instructor assignment.
Line 92	610	Management: This line captures time spent by managers or acting managers in all functions in the performance of traditional management activities and Commissioner's Representative duties. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 93	611	Administrative: This line captures time spent by all employees except managers in all functions performing administrative tasks. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 94	613	Leave: This line captures time spent by all employees in all functions on annual, sick, and administrative leave. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 95	Blank	Total Overhead Hours: Line 95 is the sum of Line 86 and Lines 92 through 94. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.

Exhibit 5.2.4-13 (Cont. 7) (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section I – Staff Hour Utilization**

Line Number	Time Code	Time Code Title and Line Definition
Line 96	Blank	Total Available Hours: Line 96 is the sum of Lines 80, 85, and 95. Hours reported to Direct, Non-Direct, and Overhead time codes are included in this total. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.

Exhibit 5.2.4-14 (10-17-2022)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section II – Informational Only Hours**

1) Section II – Informational Hours. This section captures monthly and cumulative time spent on activities not counted as work hours nor added to the total available hourly formula. Informational hours are provided for balancing purposes only. Informational Only Hours employee category column headings are:

- Clerical
- Para-Professional
- Professional
- Management

2) Informational hours includes time spent:

- In the field on official business
- Working in an approved Flexiplace location
- While computer or computer system access is unavailable
- By the Independent Reviewer
- Detailed in from another function
- Working outside an assigned function while on a detail
- Identity Theft

Section II Informational Hours: Line Number, Time Code, Time Code Title and Definition

Line Number	Time Code	Time Code Title and Line Definition
Line 97	406	Independent Reviewer: This line captures time spent on activities such as reviewing rejected offer-in-compromise or installment agreement cases. The Independent Reviewer must also report time to appropriate direct program codes as well. This line will contain data for CEASO only.
Line 98	615	Enterprise Case Management (ECM) Migration (Collection): This time code is open to both professional and paraprofessional employees to track time spent on administrative activities related to migrating a business process to the Enterprise Case Management (ECM) platform. Such activities include, but are not limited to: attending meetings to prepare for migration; creating, editing and presenting documents/epics related to the current business process, future state, Minimally Viable Product (MVP), and training materials; Business Process Modernization (BPM) and elaboration meetings; user and defect correction testing; and preparing feedback and progress reports.
Line 99	621	Field Time: This line captures time spent while out of the office working in the field. Work activities performed while in the field must also be reported to appropriate operational time codes. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 100	622	Flexiplace: This line captures time spent working at approved alternate work sites during a normal tour of duty. Activities performed while working in a Flexiplace situation must also be reported to appropriate operational time codes. This line is informational only and is not included in total available hours. This information is provided by ICS/ENTITY. This line can contain data for all functions.

Exhibit 5.2.4-14 (Cont. 1) (10-17-2022)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section II – Informational Only Hours

Line Number	Time Code	Time Code Title and Line Definition
Line 101	623	Computer Downtime: This line captures time spent while unable to perform work due to computer downtime for reasons such as hardware, software, or telecommunication problems; power outages; or other issues. This line is informational only and is not included in total available hours. This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 102	624	Identity Theft: This line captures time spent working ID Theft issues. Time applied to this time code includes activities such as preparing Form 4844, Request for Terminal Action to input TC 971 action codes, reviewing ID theft documentation, and preparing Form 3870, Request for Adjustment . This information is provided by ICS/ENTITY. This line can contain data for all functions.
Line 103	625	PASSPORT DENIAL/REVOCAION
Line 104	626	OIC NEH-ETA Checksheet: Time spent reviewing and determining taxpayers issues based on a check sheet submitted related to a consideration under public policy or other Non-Economic Hardship Effective Tax Administration factors.
Line 105	Blank	Total Informational Hours: Line 105 is the sum of Lines 97 through 104. This information is provided by ICS/ENTITY and CTRS. This total is not included in total available hours. This line can contain data for all functions.
Line 106	Blank	Detailed In: Line 106 is the sum of all staff-hours detailed into the Field Collection during the report period. In addition to hours reported on Line 106, time must also be reported to appropriate operational time codes. This line can contain data for all functions. This information is provided by ICS/ENTITY.
Line 107	Blank	Total Detailed Out: Line 107 is the sum of Lines 108 through 113 and captures staff hours spent on detailed out activities. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 108	Blank	Walk-In: Detail outside Field Collection to Walk-In.
Line 109	Blank	ACS/Toll-Free: Detail outside Field Collection to ACS/Toll-Free.
Line 110	Blank	Taxpayer Advocate Service: Detail outside Field Collection to Taxpayer Advocate Service.
Line 111	Blank	Stakeholder Liaison: Detail outside Field Collection to Stakeholder Liaison.
Line 112	Blank	Disaster Relief: Detail outside Field Collection to Disaster Relief.
Line 113	Blank	Other: Detail outside Field Collection to any other Business Operating Division (BOD), function, or program not listed in Lines 106 through 110.

Exhibit 5.2.4-15 (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data**

1) Section III: Operational Data. Monthly and cumulative operational data is reported in Section III. The column headings for operational data are:

- Opening Inventory
- Receipts
- Transfers In
- Disposals
- Transfers Out
- Closing Inventory

Note: The transfer in/out feature in CTRS should be used to track transferred inventory within an area. However, the Transfer in/out is also used to make adjustments to the receipts and dispositions when necessary. Beginning of the fiscal year counts should never be adjusted as this action causes changes to all subsequent monthly operational data and republication of C-23s. However, if this action is absolutely necessary it must be coordinated with the CTRS analysts in the Collection Data Assurance office.

2) Lines 1 through 64 in Section III reflect workload inventory data related to time codes in Section I, Staff Hour Utilization, and are subdivided into the same major program categories. Inventory totals are shown in the opening, receipts, transfers in, disposals, transfers out, and ending inventory columns both monthly and cumulatively.

Section III Operational Data: Line Number, Time Code, Time Code Title and Definition

Line Number	Time Code	Time Code Title and Line Definition
Line 1	101	TDA DIRECT CASE: This time code covers all actions taken by employees working on and disposing TDAs and OIs generated from within an Area, e.g. bankruptcy investigations. OIs received from local CEASO and Specialty Collection Insolvency are also considered within an Area. Hours charged to a TDA case systemically roll into TC 101. Note: Field Collection employees charge time directly to cases on ICS.
Line 2	102	UNASSIGNED DELINQUENT ACCOUNT WORK: This time code covers all time spent by employees while working and disposing of unassigned delinquent account work, such as delinquent account notices (including those generated by the ACS/Toll-Free call sites) and time spent working with walk-in taxpayers or handling incoming telephone calls on open ACS delinquent accounts when these activities are not a part of a formal detail.
Line 3	104	InterArea Other Investigations (OI): This line captures inventory of Taxpayer Delinquent Account (TDA) related OIs received from other area offices for assistance securing information or other actions. The OI is counted as a disposal when all required actions have been taken and the issue is resolved. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.

Exhibit 5.2.4-15 (Cont. 1) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data

Line Number	Time Code	Time Code Title and Line Definition
Line 4	105	Federal Tax Deposit (FTD) Alerts: This line captures inventory of FTD Alerts. FTD Alerts are created on MasterFile and downloaded on a quarterly basis to Field Collection Areas groups via ICS. FTD Alerts resolved and closed during the report period are counted as dispositions. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 5	106	OIC: This time code covers all actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on Form 656, Offer in Compromise. This includes receiving offers, compiling case files, requesting data and conducting offer investigations. This time code is not valid for clerical employees. Area offices not involved in the offer program should verify that any time reported under this code relates to an open offer in compromise investigation. The time spent completing Form 657, Offer in Compromise-Revenue Officer Report, and forwarding the offer to COIC for processing should not be reported to time code 106. The case code on ICS should only be updated to 106 by an offer group upon receipt of the offer file for investigation after the processability determination has been made. The receiving manager of the closed offer updates the sub code.
Line 6	107	Taxpayer Advocate Service (TAS): This line captures inventory of TAS requests. A TAS request is counted as a receipt when an Operational Assistance Request (OAR) is received from the Taxpayer Advocate's Office. It is counted as a disposal when the issue has been resolved and a response has been provided to TAS or TAS has closed the case. This information is provided by ICS/ENTITY and CTRS. This line can contain data for Field Collection Areas and CEASO only.
Line 7	108	Total ALS: This line captures inventory related to filing, refiling, and releasing a Notice of Federal Tax Lien and maintaining the Automated Lien System (ALS) database. This information is provided by CTRS. This line will contain data for CEASO & Specialty Collection Insolvency only.
Line 8	109	Summons: This line captures summons referral inventory. Receipts are counted when a referral request to enforce a summons is received. Dispositions are counted when the referral action on a summons has been rejected, enforced, withdrawn, or the case is resolved. This information is provided by ICS/ENTITY and CTRS. This line will contain data for Field Collection and CEASO.
Line 9	110	Total Lien Issues: This line captures Notice of Federal Tax Lien (NFTL) or levy processing requests. Receipts are counted when a request is received for nominee/alter ego, estate lien, or Federal Payment Levy assistance. Dispositions are counted when the NFTL filing or levy determination has been made and returned to the requestor, or the issue has been resolved. This information is provided by the Automated Lien System (ALS) and CTRS. This line will contain data for CEASO.

Exhibit 5.2.4-15 (Cont. 2) (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data**

Line Number	Time Code	Time Code Title and Line Definition
Line 10	111	Total Suits: This line captures suits data. Receipts are counted when a suit recommendation or notice of a docketed case is received. Dispositions are counted when the suit is adjudicated, dismissed, settled, or rejected. This information is provided by CTRS. This line will contain data for CEASO.
Line 11	112	Total CEASO Opinions: This line captures CEASO opinion requests. Receipts are counted when written requests for opinion or when other CEASO inquiries are received. Dispositions are counted when a response is either sent or provided to the requestor. This information is provided by CTRS. This line will contain data for CEASO.
Line 12	113	Total Insolvency: Line 10 is the sum of subsequent lines 13 through 25, and is the total inventory data of bankruptcy and Specialty Collection Insolvency proceedings. The feeder information is obtained from the Automated Insolvency System (AIS) Split Activity Report. This information is provided by CTRS. This line will contain data for CEASO & Specialty Collection Insolvency only.
Line 13	113a	Chapter 7 No Assets: This line captures inventory of Chapter 7 no asset cases. Receipts are counted when Chapter 7 no asset cases are reassigned from Centralized Insolvency Operation (CIO) or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m on Line 17. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 14	113b	Chapter 7 Assets: This line captures inventory of Chapter 7 asset cases. Receipts are counted when Chapter 7 asset cases are assigned via Case Assignment Guide (CAG), cases are reassigned from CIO or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m on Line 17. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 15	113c	Chapter 9: This line captures inventory of Chapter 9 cases. Receipts are counted when Chapter 9 cases are manually assigned or assigned via CAG. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 16	113d	Chapter 11: Pre-Confirm: This subcategory covers all time spent on Chapter 11 cases until the case is confirmed by the court. Receipts are counted when Chapter 11 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS or converted to another chapter.

Exhibit 5.2.4-15 (Cont. 3) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data

Line Number	Time Code	Time Code Title and Line Definition
Line 17	113e	Chapter 11 Post-Confirm: This subcategory covers all time spent on Chapter 11 cases after the case is confirmed by the court. Receipts are counted when Chapter 11 cases are assigned via CAG. Cases are re-assigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS or converted to another chapter.
Line 18	113f	Chapter 12: This line captures inventory of Chapter 12 cases. Receipts are counted when Chapter 12 cases are assigned via CAG, cases are re-assigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 19	113h	Chapter 13 Pre-Confirmation: This line captures inventory of Chapter 13 cases assigned prior to confirmation. Receipts are counted when Chapter 13 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 20	113i	Chapter 13 Post-Confirmation: This line captures inventory of Chapter 13 cases reassigned from CIO for post-confirmation actions. Receipts are counted when Chapter 13 cases are reassigned from CIO to address post-confirmation issues after they had been reassigned to CIO after confirmation. This time code does not include post-confirmation Chapter 13 cases received for the first time that require an initial case analysis as this is captured in Time Code 113h on Line 16. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 21	113m	Abandoned/Exempt Property: This line captures inventory of cases for which investigations of exempt/abandoned/excluded property are being completed. These are usually Chapter 7 no asset and Chapter 7 asset cases. Receipts are counted when cases are reassigned from CIO or actions are taken on this type of investigation on current inventory. This information is provided by CTRS. This line will contain data for INS only.
Line 22	113o	Other Insolvency: This subcategory covers time spent by CEASO and PALS employees on bankruptcy cases. Time spent by PALS on seized property where the taxpayer has filed bankruptcy should be charged to this time code, unless the court grants permission for the sale to proceed.
Line 23	113p	Chapter 15: This line captures inventory of Chapter 15 cases. Receipts are counted when Chapter 15 cases are assigned via CAG. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.

Exhibit 5.2.4-15 (Cont. 4) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data

Line Number	Time Code	Time Code Title and Line Definition
Line 24	113q	ABC Assignments: This line captures inventory of ABC Assignment cases. Receipts are counted when Assignments are manually assigned. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 25	113r	Receiverships: This line captures inventory of Receivership cases. Receipts are counted when Receiverships are manually assigned. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 26	114	Total Discharge/Foreclosure: This line captures inventory of discharge/foreclosure related cases. A discharge or subordination receipt is counted when the initial written application is received; request for withdrawal; notice of non-judicial foreclosure; or when lien priority inquiries or applications are received. Dispositions are counted when a determination is made and required checks or documents are received or there is no response from the taxpayer 30 days after the deadline for response; the notice of withdrawal is prepared and the requestor is notified of the determination; when the redemption issue is resolved; or when action relevant to the case has been taken. This information is provided by CTRS. This line will contain data for CEASO.
Line 27	115	Property Appraisal and Liquidation Specialists (PALS): This line captures inventory of appraisal and sale activities conducted by PALS. Receipts are counted when a formal request for assistance is received; when notified of a completed seizure by a revenue officer; when notified of acquired property; when requests for investigation are received; or when requests from the Department of Justice are received. Dispositions are counted when the appraisal paperwork is completed, when the property is disposed of, when the sale is held, or when a determination has been made. This information is provided by CTRS. This line will contain data for CEASO.
Line 28	116	Seizure-ICS Inventory: This line captures the number of ICS Non-Field Other Investigation (NF OI) modules created when a seizure control number is issued, and no later than the end of the same business day. Dispositions are counted when the property has been bid-in or disposed of, all required closing documents have been received and processed by CEASO, applicable documents have been forwarded to the Campus Accounting Branch, and proceeds and expenses have posted correctly. This information is provided by CTRS. This line will contain data for CEASO.
Line 29	117	Trust Fund Recovery Penalty (TFRP): This line captures inventory of TFRP cases, after the case has been input on ICS as a TFRP OI. Receipts are counted when the TFRP assessment package, a claim, or requests for adjustment or assessment are received by CEASO. Dispositions are counted when the assertion is rejected, a determination has been made, or the adjustment document has been prepared and forwarded. This information is provided by CTRS. This line will contain data for CEASO.

Exhibit 5.2.4-15 (Cont. 5) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data

Line Number	Time Code	Time Code Title and Line Definition
Line 30	118	Freedom of Information Act (FOIA)/Disclosure/Miscellaneous: This line captures inventory of various miscellaneous activities. Receipts are counted when notification of an open Criminal Investigation (CI) case, a FOIA request for research, a collateral agreement, or other non-TFRP claims are received, when notified of a jeopardy situation;, and/or filing of foreign corporation elections are received. Dispositions are counted when there is a notification that CI control is no longer needed, when necessary actions have been completed, a collateral agreement is disposed of or denied, a claim is resolved by approval or denial, a jeopardy assessment is sent to Exam, levy is approved or a decision is made not to pursue the case, or when a determination is made regarding the election and no further action is required. This information is provided by CTRS. This line will contain data for CEASO.
Line 31	119	Total Decedent Issues: This line captures inventory related to processing and monitoring decedent cases. A receipt is counted when notification of a decedent estate is received, or when Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes is received. Dispositions are counted when the estate is closed or a decision is made not to pursue collection, or when the Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes request is approved or resolved. This information is provided by CTRS. This line will contain data for CEASO.
Line 36	204	InterArea Other Investigations (OI): This line captures inventory of Taxpayer Delinquent Investigation (TDI) related OIs received from other area offices for assistance securing information or other actions. The OI is counted as a disposal when all required actions have been taken and the issue is resolved. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas only.
Line 40	309	Abusive Tax Avoidance Transactions (ATAT): This line captures inventory of Collection ATAT work not defined by codes 310 through 316 and 319 through 324. Subcode 309 should be used as the default ATAT subcode when 310 through 324 do not apply. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 41	310	Voluntary Disclosure Practice: Used for Voluntary Disclosure practice pre-assessment referrals from Examination - For Collection determination and taxpayer agreement. -
Line 42	311	Offshore Voluntary Disclosure Initiative/Program (OVDI/OVDP): Time code spent by employees while working Collection ATAT work related to OVDI applicants. Also referred to as Offshore Voluntary Disclosure Program (OVDP).

Exhibit 5.2.4-15 (Cont. 6) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data

Line Number	Time Code	Time Code Title and Line Definition
Line 43	312	Intermediary Transactions: This line captures inventory of LB&I Examination requests for collection assistance or audit assessments for taxpayer entities participating in an Intermediary Transaction Tax Shelter, including any transferee assessments resulting from audit assessments. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 44	313	Promoter/Preparer: Time code spent by employees while working all promoter investigations assigned as balance dues, delinquent returns, or Compliance Initiative Program (CIP).
Line 45	314	Notice 2000-44: Use this code with all Collection ATAT inventory related to taxpayers identified under Announcement 2000-44. The type of transaction, or series of transactions, referred to as the Son of BOSS transaction is a listed transaction outlined in Notice 2000-44, Loss Deductions, Disallowance of: Artificial Losses: Abusive Tax Shelters: Partnerships: Basis. It generally refers to certain transactions that are marketed to generate tax losses through the taxpayer's purported creation of artificially high basis in partnership interests. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 46	315	Virtual Currency: Time spent by employees while working Collection ATAT cases resulting from examinations of virtual currency transactions and referrals from Exam. This encompasses audit assessments with Virtual Currency Exam project codes as well as audit assessments involving complex virtual currency issues with other Exam project codes.
Line 47	316	Federal Payment Levy Program (FPLP) Contract Vendor: This line captures FPLP contract vendor cases assigned to an ATAT group. An FPLP case is identified by a TC 971 AC 060 indicating a match between a delinquent account and a Financial Management Service (FMS) payment. The case will be assigned to an ATAT group when one or more of the following characteristics is revealed: - Three or more in-business or out-of-business related entities identified; any of the responsible parties has outstanding Trust Fund Recovery Penalty assessments from three or more entities; and/or case has a foreign component. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 48	317	Collection Strategy
Line 49	318	Collection Strategy
Line 50	319	Refund Schemes: This line captures inventory of cases where the taxpayer(s) claimed false withholding credits (Form W-2, Wage and Tax Statement and Form 1099-OID, Original Issue Discount) or other refundable credits (for example, Form 4136, Credit for Federal Tax Paid on Fuels and Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains) which resulted in a fraudulent refund.

Exhibit 5.2.4-15 (Cont. 7) (10-17-2024)

Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data

Line Number	Time Code	Time Code Title and Line Definition
Line 51	320	LB&I DAT: This line captures inventory of cases identified under Notice 2008-34. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 52	321	IRC 6707A Penalty Assessment: This line captures inventory of IRC 6707A penalty assessment cases. IRC 6707A penalty assessments that can be identified by MFT code 55, Transaction Code (TC) 240 reference number 648 for individuals and MFT code 13, and TC 240 reference number 648 for all other cases are tracked here. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 53	322	Foreign Account Tax Compliance Act (FATCA): Time code spent by employees working on Collection ATAT cases identified with Foreign Account Tax Compliance Act (FATCA) information reported by Foreign Financial Institutions (FFIs).
Line 54	323	ATAT Estate and Gift: This line captures inventory of ATAT Estate and Gift cases. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 55	324	Captive Insurance Abusive Scheme: Field Collection ATAT cases that were examined and assessed because the taxpayer promoted or participated in the Captive Insurance abusive scheme. These include civil penalty assessments with Penalty Reference Number 628, or a tax and penalty assessments with Exam Project code 1138. Cases where a Promoter Investigation (CIP) initiated by Examination is referred to ATAT Collection for a Captive Insurance Promoter investigation should also be sub coded 324.
Line 56 through Line 70	325 through 339	Lines 56 through 70 (Time Codes 325-339) are reserved for future Collection Strategy initiatives. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 73	361	Mutual Collection Assistance Request: This line captures MCAR inventory. Receipts are counted when an incoming OI for domestic collection assistance is received from the International groups, or when the International groups receive a request for assistance and open an OI on ICS. Dispositions are counted when monies have been collected in accordance with the mutual treaties, and/or assistance has been provided and the OI is closed. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 74	362	Solution Saturday: This line captures Solution Saturday inventory. This information is provided by CTRS and ICS/ENTITY. This line can contain data for all functions.

Exhibit 5.2.4-15 (Cont. 8) (10-17-2024)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section III – Operational Data**

Line Number	Time Code	Time Code Title and Line Definition
Line 97	406	Independent Reviewer: This line captures Independent Reviewer Offer In Compromise (OIC) and Installment Agreement (IA) inventory. Receipts for OIC or IA cases are counted when the OIC or IA file is received for review. Dispositions are counted when the review is completed and the file is returned to the appropriate office. This line will contain data for CEASO only.

Exhibit 5.2.4-16 (10-17-2022)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section IV – Other Actions**

1. Section IV: Other Actions. Line 65 provides monthly and cumulative enforcement proofs of claim data.
2. This data is provided as national totals, to avoid any possible ROTER violations.
3. A time code is not associated with proofs of claim data.

Section IV Other Actions: Line Number, Time Code Title and Definition

Line Number	Time Code and Definition
Line 65	Proofs of Claim. This line reports the number of proofs of claim issued during the reporting cycle. This information is provided by the CEASO and Specialty Collection Insolvency Technical Analyst.

Exhibit 5.2.4-17 (10-01-2014)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section V – Revenue Officer Inventory Count**

1) Section V : Revenue Officer (RO) Inventory Count. This section captures the total number of traditional **bag-carrying** revenue officers by grade and the total number of taxpayer cases in their inventory. An RO is counted who has five or more assigned cases and an ICS position type of:

- N - Normal
- T - Coach/OJI
- U - Collateral Duties
- I - Trainees

2) Revenue officers excluded from the count are:

Revenue Officers Excluded from Inventory Counts
Long-term acting managers
Full-time Offer in Compromise (OIC) specialists
On-the-Job Instructor (OJI) coaches with less than five assigned cases
Special Compliance Position (SCP) revenue officers
Revenue officer trainees with less than five assigned cases
Revenue officer with less than five assigned cases
GS-4 Student Career Experience Program (SCEP) revenue officers
GS-4 Wounded Warrior Intern (or any other type of Intern)
Area and territory staff

3) The number of revenue officers by grade level is systemically calculated by totaling the grade level of each revenue officer who inputs time using ICS. The number of taxpayers cases is taken from ICS/ENTITY on the last day of the reporting period.

4) Time codes are not associated with revenue officer inventory counts.

5) This data is tracked on a monthly basis only; no cumulative data is kept. This information is provided by ICS/ ENTITY at the end of the reporting period. This section will always contain data for Field Collection Areas only.

Section V RO Inventory Count: Line Number, RO Grade Level, and Definition

Line Number	RO Grade Level	Definition
Line 66	GS-5	Number of GS-05 ROs and number of total taxpayers
Line 67	GS-7	Number of GS-07 ROs and number of total taxpayers
Line 68	GS-9	Number of GS-09 ROs and number of total taxpayers
Line 69	GS-11	Number of GS-11 ROs and number of total taxpayers
Line 70	GS-12	Number of GS-12 ROs and number of total taxpayers

Exhibit 5.2.4-17 (Cont. 1) (10-01-2014)**Description of Collection Workload Indicators Report NO-5000-23 (C-23), Section V – Revenue Officer Inventory Count**

Line Number	RO Grade Level	Definition
Line 71	GS-13	Number of GS-13 ROs and number of total taxpayers
Line 72	Total	Total number of revenue officers and taxpayer cases

Exhibit 5.2.4-18 (10-17-2022)**Preparation and Transmission of Collection Workload Indicators (C-23) Report**

1. The Collection Workload Indicators Report, NO-5000-23 (C-23), is prepared monthly in the Collection Data Assurance (CDA) office by consolidating area files for all functions using Super CTRS. The group files that build the area files are processed using ICS/ENTITY group files for Field Collection Areas and ICS files from Specialty Collection Insolvency and CEASO, as well as various external feeder activity reports, via CTRS.
2. The Field Collection Area CTRS Wide Area Specialist (WAS) generates the Area 4872 report data file to the CTRS server by COB on the first Wednesday following the close of the reporting period. The Area 4872 reports from CEASO are due by COB on the first Thursday following the close of the reporting period. If unforeseen circumstances occur, extensions for the Area 4872 report may be granted. The WAS must contact the CTRS program analysts in CDA through their managers if they are unable to transmit the report by the due date.
3. Because of the inability to provide an approval signature line in electronic transfer, it is understood that the territory or group manager or the designee, has reviewed and approved the report prior to transmission for the CEASO and Specialty Collection Insolvency functions.
4. The C-23 provides totals for specific functions, territories, areas, and Servicewide. The Servicewide C-23 combines all functions. Data includes monthly and cumulative hourly totals, informational totals, operational and enforcement activity. Counts of revenue officers and taxpayer cases in their inventory are tracked on a monthly basis.
5. The C-23 is available for viewing using Adobe software on the COINS website at <https://vp0smemappcoins.ds.irsnet.gov/index.htm>. The COINS website requires a BEARS approval.
6. After the C-23 is validated, data can be queried by researchers with read-only access who need the data for analytical reports. By submitting a BEARS request and downloading the server-based CTRS Research module, analysts can query, view, and print data. The software is located on the *CTRS Website*. Instructions for downloading are provided on the website installation tab.

Exhibit 5.2.4-19 (10-17-2024)
FY 2025 CTRS EOM Reporting Schedule

Month	MCC Posting Cycles	Dates - Sunday thru Saturday	Number Work Days & Holidays	Hrs
Oct 2024	202440	Sep 29 - Oct 5	19/1	152
Blank	202441	Oct 6 - Oct 12	Blank	Blank
Blank	202442	Oct 13 - Oct 19	Blank	Blank
Blank	202443	Oct 20 - Oct 26	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Nov 2024	202444	Oct 27- Nov 2	19/1	152
Blank	202445	Nov 3- Nov 9	Blank	Blank
Blank	202446	Nov 10- Nov 16	Blank	Blank
Blank	202447	Nov 17- Nov 23	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Dec 2024	202448	Nov 24 - Nov 30	23/2	184
Blank	202449	Dec 1 - Dec 7	Blank	Blank
Blank	202450	Dec 8- Dec 14	Blank	Blank
Blank	202451	Dec 15- Dec 21	Blank	Blank
Blank	202452	Dec 22 - Dec 28	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Jan 2025	202501	Dec 29 - Jan 4	18/2	144
Blank	202502	Jan 5 - Jan 11	Blank	Blank
Blank	202503	Jan 12 - Jan 18	Blank	Blank
Blank	202504	Jan 19- Jan 25	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Feb 2025	202505	Jan 26 - Feb 1	19/1	152
Blank	202506	Feb 2 - Feb 8	Blank	Blank
Blank	202507	Feb 9 - Feb 15	Blank	Blank
Blank	202508	Feb 16 - Feb 22	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Mar 2025	202509	Feb 23 - Mar 1	25/0	200
Blank	202510	Mar 2- Mar 8	Blank	Blank
Blank	202511	Mar 9 - Mar 15	Blank	Blank

Exhibit 5.2.4-19 (Cont. 1) (10-17-2024)
FY 2025 CTRS EOM Reporting Schedule

Month	MCC Posting Cycles	Dates - Sunday thru Saturday	Number Work Days & Holidays	Hrs
Blank	202512	Mar 16- Mar 22	Blank	Blank
Blank	202513	Mar 23 - Mar 29	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Apr 2025	202514	Mar 30 - Apr 5	20/0	160
Blank	202515	Apr 6 - Apr 12	Blank	Blank
Blank	202516	Apr 13 - Apr 19	Blank	Blank
Blank	202517	Apr 20 - Apr 26	Blank	Blank
Blank	Blank	Blank	Blank	Blank
May 2025	202518	Apr 27- May 3	20/0	160
Blank	202519	May 4 - May 10	Blank	Blank
Blank	202520	May 11 - May 17	Blank	Blank
Blank	202521	May 18 - May 24	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Jun 2025	202522	May 25- May 31	23/2	184
Blank	202523	Jun 1- Jun 7	Blank	Blank
Blank	202524	Jun 8 - Jun 14	Blank	Blank
Blank	202525	Jun 15- Jun 21	Blank	Blank
Blank	202526	Jun 22 - Jun 28	Blank	Blank
Blank	Blank	Blank	Blank	Blank
July 2025	202527	Jun 29 - Jul 5	19/1	152
Blank	202528	Jul 6 - Jul 12	Blank	Blank
Blank	202529	Jul 13 - Jul 19	Blank	Blank
Blank	202530	Jul 20 - Jul 26	Blank	Blank
Blank	Blank	Blank	Blank	Blank
Aug 2025	202531	Jul 27 - Aug 2	20/0	160
Blank	202532	Aug 3- Aug 9	Blank	Blank
Blank	202533	Aug 10 - Aug 16	Blank	Blank
Blank	202454	Aug 17 - Aug 23	Blank	Blank
Blank	Blank	Blank	Blank	Blank

**Exhibit 5.2.4-19 (Cont. 2) (10-17-2024)
FY 2025 CTRS EOM Reporting Schedule**

Month	MCC Posting Cycles	Dates - Sunday thru Saturday	Number Work Days & Holidays	Hrs
Sep 2025	202535	Aug 24 - Aug 30	24/1	192
Blank	202536	Aug 31 - Sep 6	Blank	Blank
Blank	202537	Sep 7 - Sep 13	Blank	Blank
Blank	202538	Sep 14- Sep 20	Blank	Blank
Blank	202539	Sep 21 - Sep 27	Blank	Blank

Exhibit 5.2.4-20 (10-17-2024)
FY 2025 C-23 Total Hourly Formulas

The hourly formulas of the C-23 are shown by title and line number below.

SECTION I: STAFF HOUR UTILIZATION

LINE TITLE	LINE NUMBER	LINE DEFINITION
Total Insolvency	Line 12-113	Line 13-113a Chapter 7 No Assets + Line 14-113b Chapter 7 Assets + Line 15-113c Chapter 9 + Line 16-113d Chapter 11 Pre-Confirm + Line 17-113e Chapter 11 Post Confirm + Line 18-113f Chapter 12 + Line 19-113h Chapter 13 Pre-Confirm + Line 20-113i Chapter 13 Post-Confirm + Line 21-113m Abandoned/ Exempt Property + Line 22-113p Chapter 15 + Line 23 -113q ABC Assignments + Line 24 - 113r Receiverships.
Total Bal Due Program	Line 32	Line 1-101 Taxpayer Delinquent Account (TDA) Direct Case + Line 2-102 Unassigned Delinquent Account + Line 3-104 Inter-Area Other Investigation (OI) + Line 4-105 Federal Tax Deposit (FTD) Alerts + Line 5-106 Offer in Compromise (OIC) + Line 6-107 Taxpayer Advocate Services (TAS) + Line 7-108 Total Automated Lien System (ALS) + Line 8-109 Summons + Line 9-110 Total Lien Issues + Line 10-111 Suits + Line 11-112 CEASO Opinion + Line 12-113 Total Insolvency + Line 25-114 Discharge/Foreclosure + Line 26-115 PALS + Line 27-116 Seizure ICS + Line 28-117 Trust Fund Recovery Penalty (TFRP) + Line 29-118 Freedom of Information Act (FOIA)/ Disclosure/Miscellaneous + Line 30-119 Total Decedent + Line 31-120 CDP Related OICs.
Total Del Ret Program	Line 36	Line 33-201 Taxpayer Delinquent Investigation (TDI) Direct Case + Line 34-202 Unassigned Delinquent Account + Line 35-204 Inter-Area Other Investigation (OI).
Total Local Compliance Initiative Program	Line 37	Add together hourly sums reported by each Area 4872 Report for these time codes: 301 + 302 + 303.
Total Outreach Local	Line 38	Add together hourly sums reported by each Area 4872 Report for these time codes: 305 + 306 + 307 + 308.

Exhibit 5.2.4-20 (Cont. 1) (10-17-2024)
FY 2025 C-23 Total Hourly Formulas

LINE TITLE	LINE NUMBER	LINE DEFINITION
Total Abusive Tax Avoidance Transactions (ATAT) Collection Strategy	Line 70	Line 39–309 Abusive Tax Avoidance Transactions (ATAT) + Line 40–310 Voluntary Disclosure + Line 41–311 Offshore Voluntary Disclosure Initiative (OVDI/OVDP) + Line 42–312 Intermediary Transactions + Line 43–313 Promoter/Preparer + Line 44–314 Notice 2000-44 + Line 45–315 Virtual Currency + Line 46–316 Federal Payment Levy Program (FPLP) Contract Vendor + Line 47–317 Collection Strategy + Line 48–318 Collection Strategy + Line 49–319 Refund Schemes + Line 50–320 Large Business and International (LB&I) Distressed Asset Trust (DAT) + Line 51–321 Internal Revenue Code (IRC) 6707A Penalty Assessment + Line 52–322 Foreign Account Tax Compliance Act (FATCA) + Line 53–323 ATAT Estate and Gift + Line 54–324 Captive Insurance Abusive Scheme + Line 55-325 Collection Strategy through Line 69-339 Collection Strategy.
Total 500 Series	Line 78	Line 75–502 Analysis/Perfection + Line 76–504 File Maintenance + Line 77–505 Clerical.
Total Direct Hours	Line 79	Line 32–Total Balance Due Program + Line 36–Total Delinquent Return Program + Line 37–Total CIP Program + Line 38–Total Outreach Local + Line 70–Total ATAT Collection Strategy + Line 71–360 Appeals + Line 72–361 Mutual Collection Assistance Request (MCAR) + Line 73–362 Solution Saturday + Line 74–614 Management Direct Case + Line 78–Total 500 Series.
Total Non-Direct Hours	Line 84	Line 80–401 Collateral Duties + Line 81–402 ADP Support + Line 82–403 ICS/ENTITY Support + Line 83–404 Coordinator Duties.
Total Training Hours	Line 85	Line 86–601 Collection Professional Education (CPE) + Line 87–602 Revenue Officer (RO) / CEASO, PALS and Specialty Collection Insolvency Phase Training + Line 88–603 On-the-Job Instructor (OJI) + Line 89–604 Instructor Assignment + Line 90–605 All Other Training.
Total Overhead Hours	Line 94	Line 85–Total Training Hours + Line 91–610 Management + Line 92–611 Administrative + Line 93–613 Leave.
Total Available Hours	Line 95	Line 79–Total Direct Hours + Line 84–Total Non-Direct Hours + Line 94–Total Overhead Hours.

Exhibit 5.2.4-20 (Cont. 2) (10-17-2024)
FY 2025 C-23 Total Hourly Formulas

SECTION II: INFORMATIONAL HOURS

LINE TITLE	LINE NUMBER	LINE DEFINITION
Total Informational Hours	Line 104	Line 96-406 Independent Reviewer + Line 97--615 ECM Migration + Line 98-621 Field Time + Line 99-622 Flexi-place + Line 100-623 Computer Downtime + Line 101-624 Identity Theft + Line 102-625 Passport Denial/ Revocations+ Line 103-626 OIC NEH-ETA Checksheet.
Detailed Out Total	Line 106	Line 107-Walk-In + Line 108-Automated Collection System (ACS) / Toll-Free + Line 109-Taxpayer Advocate Service + Line 110-Stakeholder Liaison + Line 111-Disaster Relief + Line 112-Other.

SECTION III: OPERATIONAL DATA

LINE NUMBER	LINE TITLE AND DEFINITION
Excel inventory formulas for monthly and cumulative follow the same format:	(Open Inv + Receipts + Trans-In) - (Disp + Trans-Out) = Closing Inv

Exhibit 5.2.4-21 (10-01-2014)**Levy and Seizure Report (Report Symbol NO-5000-24)**

Note: Levy data is reported on both a monthly and cumulative (YTD) basis.

Levy and Seizure Report - Levy Data: Line Number, Title and Definition

Line Number	Title/Definition
1.0	Total Levies: The number of Notices of Levy served by Field Collection Areas and ACS upon third parties to collect an outstanding federal tax debt and related penalties and interest. The sum of lines 1.1, 1.2 and 1.3.
1.1	Field Levies: The number of Notices of Levy served by Field Collection Areas upon third parties to collect an outstanding federal tax debt and related penalties and interest.
1.2	SB/SE ACS Levies: The number of Notices of Levy served by SB/SE ACS upon third parties to collect an outstanding federal tax debt and related penalties and interest. Levies issued via the Automated Levy Program are not included.
1.3	W&I ACS Levies: The number of Notices of Levy served by TS ACS upon third parties to collect an outstanding federal tax debt and related penalties and interest. Levies issued via the Automated Levy Program are not included.
2.0	Seizure Receipts: The number of seizures of taxpayer property or rights to property made by Field Collection Areas to collect an outstanding federal tax debt and related penalties and interest.

Exhibit 5.2.4-22 (10-17-2022)**Liens Report (Report Symbol NO-5000-25)**

Note: Lien data is reported on both a monthly and cumulative (YTD) basis.

Liens Report - Lien Data: Line Number, Title and Definition

Line Number	Title/Definition
1.0	Total Liens/Refiles by Enterprise Collection: The number of Notices of Federal Tax Liens (NFTLs) prepared to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors. The sum of line 1.1 and 1.2.
1.0.1	Total Entities (Enterprise): The total number of taxpayer entities on whom NFTL's were prepared, More than one NFTL can be filed in multiple jurisdictions per taxpayer. The sum of line 1.0.1.1 and 1.0.1.2.
1.0.1.1	Total Entities: (CFF+CEASO+Refiles)
1.0.1.2	Total Entities: (Collection Field Function)
1.0.1.3	Total Entities: (ACS)
1.0.1.4	Total Entities: (CEASO)
1.0.1.5	Total Entities: (Refile)
1.1	Total Liens/Refiles by Cff (Cff+CEASO+Refiles): The total number of Refiled NFTL's prepared by CFF to secure the government's priority in competition with other secured creditors. The sum of lines 1.1.1.1, 1.1.1.2, and 1.1.2.
1.1.1	Sub-Total Liens w/o Refiles: (CFF+CEASO)
1.1.1.1	Liens Prepared by Collection Field Function: The number of NFTL's prepared by Collection Field Function Areas to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors. The sum of line 1.1.1.1.1, 1.1.1.1.2, 1.1.1.1.3, 1.1.1.1.4 and 1.1.1.1.5.
1.1.1.1.1	LB&I BOD: The number of NFTL's prepared for taxpayer entities belonging to the Large Business and International (LB&I) BOD.
1.1.1.1.2	SB/SE BOD: The number of NFTL's prepared for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.1.1.1.3	TE/GE BOD: The number of NFTL's prepared for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.1.1.1.4	W&I BOD: The number of NFTL's prepared for taxpayer entities belonging to the Taxpayer Services (TS) BOD.
1.1.1.1.5	XX BOD: The number of NFTL's prepared by Field Collection Areas when the BOD cannot be determined.
1.1.1.2	Liens Prepared by CEASO: The total number of NFTL's prepared by CEASO. It is the sum of lines 1.1.1.2.1, 1.1.1.2.2, 1.1.1.2.3, 1.1.1.2.4, and 1.1.1.2.5.
1.1.1.2.1	LB&I BOD: The number of NFTL's prepared for taxpayer entities belonging to the Large Business and International (LB&I) BOD.

Exhibit 5.2.4-22 (Cont. 1) (10-17-2022)

Liens Report (Report Symbol NO-5000-25)

Line Number	Title/Definition
1.1.1.2.2	SB/SE BOD: The number of NFTL's prepared for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.1.1.2.3	TE/GE BOD: The number of NFTL's prepared for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.1.1.2.4	W&I BOD: The number of NFTL's prepared for taxpayer entities belonging to the Taxpayer Services (TS) BOD.
1.1.1.2.5	XX BOD: The number of NFTL's prepared by CEASO when the BOD cannot be determined.
1.1.2	Refiles: The total number of Refiled NFTL's prepared by CEASO to secure the government's priority in competition with other secured creditors. It is the sum of lines 1.1.2.1, 1.1.2.2, 1.1.2.3, 1.1.2.4, and 1.1.2.5.
1.1.2.1	LB&I BOD: The total number of Refiled NFTL's refiled for taxpayer entities belonging to the Large Business and International (LB&I) BOD.
1.1.2.2	SB/SE BOD: The total number of Refiled NFTL's refiled for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.1.2.3	TE/GE BOD: The total number of Refiled NFTL's refiled for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.1.2.4	W&I BOD: The total number of Refiled NFTL's refiled for taxpayer entities belonging to the Taxpayer Services (TS) BOD.
1.1.2.5	XX BOD: The total number of Refiled NFTL's prepared by CEASO when the BOD cannot be determined.
1.2	Total Liens Prepared by ACS and Manual: The number of NFTL's prepared by ACS to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors. The sum of line numbers 1.2.1, 1.2.2, 1.2.3, 1.2.4, and 1.2.5. Note: Collection activities for LB&I and TE/GE taxpayers, including the preparation of Notices of Federal Tax Lien are done by the SB/SE organization.
1.2.1	LB&I BOD: The number of NFTL's prepared by ACS for taxpayer entities belonging to the Large Business and International (LB&I) BOD.
1.2.2	SB/SE BOD: The number of NFTL's prepared by ACS for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.2.3	TE/GE BOD: The number of NFTL's prepared by ACS for taxpayer entities belonging to the Tax Exempt/Government Entities (TE/GE) BOD.
1.2.4	W&I BOD: The number of NFTL's prepared by ACS for taxpayer entities belonging to the Taxpayer Services (TS) BOD.

Exhibit 5.2.4-22 (Cont. 2) (10-17-2022)
Liens Report (Report Symbol NO-5000-25)

Line Number	Title/Definition
1.2.5	<p>XX BOD: The number of NFTL's prepared by ACS for when the BOD cannot be determined.</p> <p>Note: Why were Lines 1.2.1.1 through 1.2.2 renumbered to 1.2 through 1.2.5 in FY 2019? As originally labeled, line 1.2.2 implied NFTLs filed by the Taxpayer Services (TS) organization against TS taxpayers. This configuration, however, excluded any NFTLs filed by the TS organization against SB/SE taxpayers, as well as omitted NFTLs filed by the SB/SE organization against TS taxpayers. Upon review of the C25 for FY 2019, we realized section 1.2 was incorrectly labeled. Our initial suspicions, followed with diligent research, revealed that section 1.2 included data from BOTH the ACS function of the SBSE organization as well as from the ACS function of the TS organization. The ACS function of the SBSE organization and the ACS function of the TS organization actually merged together from 2012 to 2014, but their work continues to be divided internally as it was prior to the merger. Upon this realization, the original line 1.2.1 became unnecessary as it should properly be a sum of (original) lines 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4 and 1.2.2. Original line 1.2.1 would therefore have been identical to line 1.2 (a sum of all the subsets of line 1.2) and would have been redundant. Therefore, the line numbers were revised to reflect the corrected line names. Further, the order of the TS BOD and the XX BOD were reversed to provide consistency with existing lines 1.1.1.1, 1.1.1.2 and 1.1.2 and their sub-lines. (1 The ACS function of the SBSE organization and the ACS function of the Taxpayer Services (TS) organization actually merged together from 2012 to 2014, but their work continues to be divided internally as it was prior to the merger.)</p>
2.0	<p>Total Lien Withdrawals: The number of withdrawals (including full withdrawals, partial withdrawals and withdrawals after release) of filed NFTL's processed. The sum of line 2.1, 2.2 and 2.3.</p>
2.1	<p>Full Withdrawals : The number of full withdrawals of filed NFTL's processed.</p>
2.2	<p>Partial Withdrawals: The number of withdrawals of filed NFTL's issued to only one party named on the NFTL and/or specific periods only.</p>
2.3	<p>Withdrawals after Releases: The number of withdrawal of NFTL issued after the lien has been fully released.</p>
3.0	<p>Total Lien Releases: The number of Certificate of Release of Federal Tax Liens issued. The sum of line 3.1 and 3.2.</p>
3.1	<p>Full Releases : The number of Certificate of Release of Federal Tax Liens issued.</p>
3.2	<p>Partial Releases: The number of Certificate of Release of Federal Tax Liens issued for only one party named on the NFTL and/or specific periods only.</p>
4.0	<p>Total Lien Revocations: The number of Revocation Certificate of Release of Federal Tax Lien issued (the data for Revocations first became available in June 2011. FY 2012 is the first year with complete Fiscal Year data). The sum of line numbers 4.1 and 4.2.</p>

Exhibit 5.2.4-22 (Cont. 3) (10-17-2022)

Liens Report (Report Symbol NO-5000-25)

Line Number	Title/Definition
4.1	Full Revocations: The number of Revocation Certificate of Release of Federal Tax Liens issued when a NFTL has been released or self-released in error which also extinguishes the underlying statutory lien.
4.2	Partial Revocations: The number of Revocation of Certificate of Release of Federal Tax Liens issued when: A) Release is issued in error on joint liabilities where one party remains liable and/or B) Only some periods listed on the notice of lien are still valid.
5.0	Total ACS Systemic and Manual Liens Prepared: The sum of line number 5.1 and 5.2.
5.1	ACS Systemic Liens: ACS programming generated the NFTL request.
5.2	ACS Manual Liens: There are 2 categories of Manual NFTL's, 1) An ACS employee generated the request and 2) The request was manually entered on ALS using an ACS TSIGN.
6.0	Other Manual NFTL Requests Processed: The difference between Lines 1.2 and 5.0. These are NFTL's originated by other functions but processed through ACS.
7.0	Total Lien Fees: The sum of Lines 7.1 through 7.4
7.1	Lien Prepared Fees
7.2	Lien Withdrawal Fees
7.3	Lien Release Fees
7.4	Lien Revocation Fees

Exhibit 5.2.4-23 (10-17-2022)**Offer In Compromise Report (Report Symbol NO-5000-108)**

Note: OIC Data is reported in ten levels; National, COIC Sub-total, Brookhaven Centralized, Memphis Centralized, Field Sub-total, OIC Field Territory 1, OIC Field Territory 2, COIC & Field Subtotal, CDP Appeals and Doubt as to Liability (DATL). When compiling yearly numbers, always use the Y-T-D column of the report, as all adjustments are made to the Y-T-D figures only (not monthly numbers).

OIC Report: Line/Section Title and Definition

Line/Section Title	Definition
Beginning Inventory	The total number of cases in inventory at the beginning of the month.
New Receipts	The total number of new OIC Cases received in the Brookhaven and Memphis Centralized functions. The national number is calculated as the total number processed in COIC for the month.
Transfers-In	The total number of OIC cases transferred from COIC to Field and Appeals to COIC. This number is calculated as the total number transferred out of COIC for the month (to avoid double-counting of cases transferred between Field areas).
Not Processable	The number of non-processable offers returned to the taxpayer. One or more of the following conditions are present when an OIC is non-processable: the taxpayer is in bankruptcy; the taxpayer did not submit the application fee with the OIC; the taxpayer did not submit the required initial payment with the OIC.
Accepted Total	The total number of offers accepted for the month.
Rejected Total	The total number of offers rejected because the facts of the case do not support acceptance of the offer and the taxpayer will not agree to an acceptable offer or an alternative resolution of the delinquency and withdraw the offer.
Returned Total	The total number of processable offers returned to the taxpayer. When an offer is returned, it is either considered Not Processable or Processable. This number reflects processable returns.
Withdrawn Total	The total number of offers withdrawn. An OIC is considered withdrawn when it was voluntarily withdrawn by the taxpayer or closed as a involuntary withdrawal based on the taxpayer's failure to make required payments as required by the Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA).
Terminated Total	The total number of offers terminated. An OIC is considered terminated when consideration of the offer was terminated because of the death of a taxpayer. These cases were formerly included in withdrawals.
Total Dispositions	The total number of OICs closed by COIC, Field, Appeals, and Doubt as to Liability (DATL). Dispositions include Not Processable, Accepts, Rejects, Processable Returns and Withdrawals and Terminations.
Ending Inventory	A snapshot of the total number of open OICs at the end of the reporting period. The National number includes cases pending in Appeals or Exam.

Exhibit 5.2.4-23 (Cont. 1) (10-17-2022)**Offer In Compromise Report (Report Symbol NO-5000-108)**

Line/Section Title	Definition
Pending In Appeals	The number of cases pending in Appeals (after a formal rejection letter was issued) at the end of the reporting period. This number does not include offers in Appeals associated with a collection due process (CDP) hearing.
Pending in Exam	The number of cases pending in Exam at the end of the reporting period.
Total Ending Inventory	A snapshot of the number of open OICs at the end of the reporting period excluding the cases pending in Appeals and Exam.
Age Of Disposal in Collection	<p>The time is counted from the IRS received date through the date of the letter to the taxpayer advising of the disposition and is broken down into the following stratifications:</p> <ul style="list-style-type: none"> • 0-6 months • 0-9 months • 6-12 months • Over 9 months • Over 12 months
Age of Ending Inventory in Collection	<p>The age of current inventory counted from the IRS received date in the following time frames:</p> <ul style="list-style-type: none"> • 0-6 months • 0-9 months • 6-12 months • Over 9 months • Over 12 months

Exhibit 5.2.4-24 (10-17-2024)**Yield Reports Categories**

Note: Yield data is provided on a cumulative basis. The following lists include the different pages which are contained in each of the types (BMF or IMF) of Yield Reports. Information is primarily reported by Designated Payment Code, however, there are also pages which contain specific MFT's. For additional information regarding the Yield Report Primary Elements, please see IRM 5.2.4.14.3, Yield Report Primary Elements.

Note: Designated Payment Codes (DPC) assignments are provided by Collection Data Assurance and Specialty Reports and Plans (CDA). Requests can be made through email to the *SBSE_COINS mailbox.

BMF Yield Reports, 5000-7 series

Pages in the 5000-7 Series Reports

Page Titles
Credits Posted to Accounts in Collection Status
Paid Before, Posted in Collection Status
Reserved (Subsequent Non-Delinquent Credit Transfer/Refund)
Revenue (Per Research Division Definition)
U.S. Gift (and Generation-Skipping Transfer) Tax Return
US Estate (and Generation-Skipping Transfer) Tax Return
ACA Provision 4980H: MFT 43
Private Debt Collection: PDC
Designated Payment Code 00: Missing
Designated Payment Code 01: Non-Trust Fund Payments
Designated Payment Code 02: Trust Fund Payments
Designated Payment Code 03: Bankruptcy Undesignated
Designated Payment Code 04: State Income Tax Levy
Designated Payment Code 05: Other Levy Proceeds
Designated Payment Code 06: Seizure and Sale
Designated Payment Code 07: Lien
Designated Payment Code 08: Suits (Non-Bankruptcy)
Designated Payment Code 09: Offer-in-Compromise
Designated Payment Code 10: Manually Monitored Installment Agreements
Designated Payment Code 11: Bankruptcy Trust Fund Designated
Designated Payment Code 12: Reserved
Designated Payment Code 13: Reserved

Exhibit 5.2.4-24 (Cont. 1) (10-17-2024)
Yield Reports Categories

Page Titles
Designated Payment Code 14: CSED
Designated Payment Code 15: Other Payments Caused by Levy
Designated Payment Code 16: Fed Agency EFT (Levy)
Designated Payment Code 17: Fed Agency EFT (IA)
Designated Payment Code 18: FMS Levy
Designated Payment Code 27: Branded Prescription Drugs
Designated Payment Code 32: Electronic Bulk Levy
Designated Payment Code 37: Petitions for Remission
Designated Payment Code 53: Discharges
Designated Payment Code 54: Private Debt Collection
Designated Payment Code 55: Subordinations
Designated Payment Code 56: Withdrawals
Designated Payment Code 57: Jud (Judicial) Foreclosures & NonJud Foreclosures
Designated Payment Code 58: Redemptions; Release of Right of Redemptions
Designated Payment Code 59: 706 Liens & Decedent Estate POC's
Designated Payment Code 60: Provision 9010
Designated Payment Code 70 - 76: Bipartisan Budget Act; Imputed Underpayment Amounts
Designated Payment Code 19-31, 33-36, 38-52, 61-69, 76-98: Other
Designated Payment Code 99: Miscellaneous
Modules with FTD Penalty on 1st Notice
Modules with Additional FTD Penalty on 3rd Notice
Modules with Additional FTD Penalty but no 3rd Notice
Credits \$1,000,000 or More Posted on Accounts in Collection Status
Credits \$1,000,000 or More Paid Before, Posted in Collection Status
Designated Payment Codes of TC's 670, 680, 690, 694 and 700 by File Location Code

IMF Yield Reports, 5000-8 series:

Pages in the 5000-8 Series Reports

Page Titles
Posted to Accounts in Collection Status: All MFTS
Posted to Accounts in Collection Status: MFT 29 (IRAF)

Exhibit 5.2.4-24 (Cont. 2) (10-17-2024)
Yield Reports Categories

Page Titles
Posted to Accounts in Collection Status: MFT 30
Posted to Accounts in Collection Status: MFT 31
ACA Provision 5000A in Collection Status: MFT 35/65
Posted to Accounts in Collection Status: MFT 55
Paid Before, Posted in Collection Status
Private Debt Collection: PDC
Revenue (Per Research Division Definition)
Designated Payment Code 00: Missing
Designated Payment Code 03: Bankruptcy Undesignated
Designated Payment Code 04: State Income Tax Levy
Designated Payment Code 05: Other Levy Proceeds
Designated Payment Code 06: Seizure and Sale
Designated Payment Code 07: Lien
Designated Payment Code 08: Suits (Non-Bankruptcy)
Designated Payment Code 09: Offer-in-Compromise Payments
Designated Payment Code 10: Manually Monitored Installment Agreements
Designated Payment Code 11: Bankruptcy Trust Fund Designated
Designated Payment Code 15: Other Payments Caused by Levy
Designated Payment Code 18: FMS Levy
Designated Payment Code 19: FMS Levy from Secondary TIN
Designated Payment Code 26: Criminal Restitution IMF MFT 31 Only
Designated Payment Code 30: MTLP Municipal Tax Levy Program
Designated Payment Code 32: Electronic Bulk Levy
Designated Payment Code 36: ACA 5000A Voluntary Payment
Designated Payment Code 53: Discharges
Designated Payment Code 55: Subordinations
Designated Payment Code 56: Withdrawals
Designated Payment Code 57: Judl Foreclosures & NonJudl Foreclosures
Designated Payment Code 58: Redemptions and Release of Right of Red. (Redemptions)
Designated Payment Code 59: 706 Liens & Decedent Estate POC's
OTHER DPC's

Exhibit 5.2.4-24 (Cont. 3) (10-17-2024)

Yield Reports Categories

Page Titles
Designated Payment Code 99: Undesignated
Total Number of TC 670, 680, 690, 694 and 700

Exhibit 5.2.4-25 (11-16-2023)
Installment Agreement Default Report

Note: The IA Default data is provided on a monthly basis. The following includes Elements, Columns and Line numbers with definitions of report. For additional information regarding the IA Default Report, please see IRM 5.2.4.15, Installment Agreement Default Report.

1. The table below provides the IA Default Elements of the report.

IA DEFAULT REPORT ELEMENTS

IA Default Report Elements
National
W&I
SBSE

2. The table below provides the IA Default Report Columns and Column Titles.

IA DEFAULT REPORT COLUMNS AND COLUMN TITLES

COLUMN	COLUMN TITLE
(A)	TOTAL IAs
(B)	IMF
(C)	BMF
(D)	DDIA
(E)	STREAMLINED IAs
(F)	E-IA
(G)	PPIA
(H)	PDIA

3. The following tables provide the IA Default Report Line Numbers, Titles and Definitions for National, TS and SBSE.

IA DEFAULT REPORT NATIONAL LINE NUMBERS, TITLES AND DEFINITIONS

LINE NUMBER	FUNCTION	DEFINITION
1.0	TOTAL IAs	Data from the following lines of the CAR IA (5000-5 & 5000-6); National, Taken by Total IA's, columns A, C, E, and G are respectively used to create the percentages.
2.0	FIELD	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Field, Line 2.1 Total Removed (Entities); TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.

Exhibit 5.2.4-25 (Cont. 1) (11-16-2023)
Installment Agreement Default Report

LINE NUMBER	FUNCTION	DEFINITION
3.0	EXAM DIVISION	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Exam Division, Line 2.1 Total Removed (Entities); TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
4.0	CUSTOMER SERVICE TF	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Customer Srv Toll Free, Line 2.1 Total Removed (Entities); TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
5.0	ACS	Data from the CAR IA (5000-5 & 5000-6); National, Taken by ACS, Line 2.1 Total Removed (Entities); TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
6.0	CSCO	Data from the CAR IA (5000-5 & 5000-6); National, Taken by CSCO, Line 2.1 Total Removed (Entities); TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.

IA DEFAULT REPORT TS LINE NUMBERS, TITLES AND DEFINITIONS

LINE NUMBER	FUNCTION	DEFINITION
2.0	FIELD	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Field, Line 2.1.1 Full Pd/Orig IA AMT; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
3.0	EXAM DIVISION	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Exam Division, Line 2.1.1 Full Pd/Orig IA AMT; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
4.0	CUSTOMER SERVICE TF	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Customer Srv Toll Free, Line 2.1.1 Full Pd/Orig IA AMT; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
5.0	ACS	Data from the CAR IA (5000-5 & 5000-6); National, Taken by ACS, Line 2.1.1 Full Pd/Orig IA AMT; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
6.0	CSCO	Data from the CAR IA (5000-5 & 5000-6); National, Taken by CSCO, Line 2.1.1 Full Pd/Orig IA AMT; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.

Exhibit 5.2.4-25 (Cont. 2) (11-16-2023)
Installment Agreement Default Report

IA DEFAULT REPORT SBSE LINE NUMBERS, TITLES AND DEFINITIONS

LINE NUMBER	FUNCTION	DEFINITION
2.0	FIELD	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Field, Line 2.1.1.1 STREAMLINED; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
3.0	EXAM DIVISION	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Exam Division, Line 2.1.1.1 STREAMLINED; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
4.0	CUSTOMER SERVICE TF	Data from the CAR IA (5000-5 & 5000-6); National, Taken by Customer Srv Toll Free, Line 2.1.1.1 STREAMLINED; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
5.0	ACS	Data from the CAR IA (5000-5 & 5000-6); National, Taken by ACS, Line 2.1.1.1 STREAMLINED; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.
6.0	CSCO	Data from the CAR IA (5000-5 & 5000-6); National, Taken by CSCO, Line 2.1.1.1 STREAMLINED; TOTAL NUMBER columns A, C, E, and G are respectively used to create the percentages.