EFFECTIVE DATE

(06-03-2014)

PURPOSE

(1)   This transmits revised IRM 5.4.13, Case Processing, General CCP Procedures. .

MATERIAL CHANGES

(1)   IRM 5.4.13, Revised and reorganized.

(2)   IRM 5.4.13.1, Incorporated IPU 11059 dated 3/14/2011. Removed reference to Form 10848, which is now obsolete and updated inadvertent disclosure. reporting procedures. Also added information about mandatory use of IAT tools.

(3)   IRM 5.4.13.1.1, Revised to provide further clarification of disclosure authentication probes.

(4)   IRM 5.4.13.1.2, Revised to include instructions that the CAF Unit will not process Form 2848 with a revision date prior to October 2011.

(5)   IRM 5.4.13.2, Revised to include clerical instructions for paper and electronic work receipts.

(6)   IRM 5.4.13.2.1, Revised to include miscellaneous actions and IRC 6020(b) categories for sorting.

(7)   IRM 5.4.13.2.2, Revised for clarification. Revised instructions for assigning and controlling inventory. Revised examples of category codes applicable to CCP.

(8)   IRM 5.4.13.3, Revised and rewritten.

(9)   IRM 5.4.13.3.1, Revised for clarification. Instructions added for use of Form 10498-C for ASED protection and Form 10498-D for CSED protection.

(10)   IRM 5.4.13.3.1.1, *Cases with Imminent Statutes,* Procedures added.

(11)   IRM 5.4.13.3.2, Revised for clarification. Instructions added for statute protection.

(12)   IRM 5.4.13.3.3, Incorporated Official Use Only (OUO) information. Revised for clarification and to include instructions that revenue officers should not close new bal due modules with TC 530 cc 12 (Unable to Contact) nor TC 530 cc 03 (Unable to Locate.)

(13)   IRM 5.4.13.3.4, *Abusive Tax Avoidance Transaction (ATAT) Cases,* Instructions added.

(14)   IRM 5.4.13.4, *Clerical Mail and Case File Processing,* Instructions added.

(15)   IRM 5.4.13.4.1, *Processing White Mail,* Instructions added.

(16)   IRM 5.4.13.4.2, *Incoming Mail,* Instructions added.

(17)   IRM 5.4.13.4.3, *Outgoing Mail,* Instructions added.

(18)   IRM 5.4.13.4.4, *CCP Internal Mail,* Instructions added.

(19)   IRM 5.4.13.4.5, *Defaulted Case Files,* Instructions added.

(20)   IRM 5.4.13.4.6, *CCP Monitored Files,* Instructions added.

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(21) Retitled IRM 5.4.13.4, *TSIGN of Bal Due/Del Ret* as *ASGNI/ASGNB (Formerly TSIGN) of Bal Due/Del Ret,* Revised and rewritten.

(22) IRM 5.4.13.5, Revised and rewritten. Included instructions that requests for entity changes on cases within ICS should be made through ICS by the originator. Also added instructions that filing requirements changes from Form 941 to Form 944 and vice versa, can only be input between January 1 and April 1.

(23) IRM 5.4.13.6, Revised and changed reference to 100 percent penalty to Trust Fund Recovery Penalty. Added ASED indicators 1 and 5. Added instructions for IDRS input of ASEDR if command code MFREQ input on module.

(24) IRM 5.4.13.7, Revised.

(25) IRM 5.4.13.8, Removed procedures for input of Form 668H and Form 668J. Instructions added that all requests should be rejected back to the originator. All actions should be taken by the Centralized Lien Unit (CLU).

(26) IRM 5.4.13.9, Revised.

(27) IRM 5.4.13.9.1, Revised to include instructions to reroute CNC with Mandatory Follow-up and TC 914 cases to CCP GCP function.

(28) IRM 5.4.13.9.2, *Junior System,* Instructions added.

(29) IRM 5.4.13.9.2.1, *Input to Junior System,* Instructions added.

(30) IRM 5.4.13.9.3, Revised.

(31) IRM 5.4.13.9.4, Revised.

(32) IRM 5.4.13.9.5, Retitled *Centralized Quality Management System (CQMS)* to *National Quality Review System (NQRS),* Revised.

(33) IRM 5.4.13.10, *Mandated Use of Integrated Automation Technologies (IAT),* Instructions added to included the mandatory use of IAT tools when applicable.

(34) IRM 5.4.13.11, *CCP Federal Tax Deposit (FTD) Soft Notice Response Procedures* New section added.

EFFECT ON OTHER DOCUMENTS

IRM 5.4.13 dated July 16, 2008 is superseded. This IRM also incorporates IPU 110519 issued March 4, 2011.

AUDIENCE

The target audience is clerks and tax examining technicians in SB/SE Collections Centralized Case Processing at the Philadelphia Campus.

Dretha Barham
Director, Collection Policy
Small Business/Self-Employed

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5.4.13
CCP General Procedures

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5.4.13.1
(06-03-2014)
Taxpayer Authenticity

(1) In order to identify and to prevent unauthorized disclosures of personal identifiable information (PII) you must know with whom you are speaking and the purpose of the call/contact. It may be necessary to ask the caller if he or she is an individual (Individual Master File - IMF) taxpayer (primary, or secondary), a business (Business Master File - BMF) taxpayer (sole proprietor, partner, or corporate officer), or an authorized third party (Power of Attorney (POA)/Tax Information Authorization (TIA)/Estate Tax Return-F706).

CAUTION: Inadequate authentication of the identity of a caller could result in an "unauthorized disclosure" of return information. If an IRS employee makes a knowing or negligent unauthorized disclosure (see IRM 21.1.3.2, *General Disclosure Guidelines*, the United States may be liable for damages in a civil cause of action. If an IRS employee makes a voluntary, intentional disclosure, the employee may be subject to criminal penalties including a fine, imprisonment, and loss of employment. See IRC 7213, 7213A, and 7431.

Note: Inadvertent improper disclosures, while still unauthorized, are those disclosures where no willfulness of intent is involved. Unlike willful unauthorized disclosures, which must be reported to TIGTA, inadvertent disclosures must be reported within one hour to your manager and the Computer Security Incident Response Center (CSIRC) at 866–216–4809. You may also report the disclosure online by completing the CSIRC incident reporting form which can be accessed at the following link, *Incident Report Form*,

(2) CCP employees who have access to the Integrated Automation Technology (IAT) Disclosure tool are required to use the tool when performing disclosure verification. For additional IAT information, refer to the IAT website *IAT website*. This tool provides the user with general information to begin disclosure verification and track covered steps necessary for disclosure verification process

(3) If you can assist the caller/taxpayer/revenue officer and the IAT tool is unavailable, follow the authentication probes shown as per caller below: If the caller is an authorized third party, go to IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication.*

Note: Do not proceed with authentication probes if the caller is an unauthorized third party. If the caller has information to provide on the taxpayer's behalf, accept the information according to IRM 21.1.3.4, *Other Third Party Inquiries.*

(4) If taxpayer requests tax account information to be mailed to him/her at the address of record and no account information is provided verbally, required taxpayer authentication is still necessary. See also IRM 21.1.3.9, *Mailing and Faxing Tax Account Information.*

5.4.13.1.1
(06-03-2014)
Authentication Probes

(1) The IAT Disclosure Tool assists the user in verifying the identity of a caller and determining if the caller is authorized to receive confidential tax information or represent the taxpayer. The Disclosure Tool is accessed from the IAT Task Manager (ITM) toolbar.

(2) If the caller is a revenue officer (RO) - Request RO's name and ID number. Request the following from the revenue officer about the taxpayer:

   a. Tax Identification Number (TIN) --- (Social Security Number (SSN), Individual Tax Identification Number (ITIN), or Employer Identification Number (EIN).
   b. Name – as it appears on the tax return for the tax period(s) in question.

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(3) If the caller is a taxpayer – Repeat Callers for Manually Monitor Installment Agreement (MMIA)/In-Business Trust Fund (IBTF)/Part Pay Installment Agreement (PPIA) (Non-Mandatory 2-year follow-up review) – IMF, request the following information:

    a. TIN - SSN, ITIN, or EIN – If the taxpayer is inquiring about an IMF jointly filed return, only one TIN is necessary, preferably the primary number.

    b. Secondary TIN may be required if the primary is unavailable, or for use as an additional authentication check.

    c. Name as it appears on the tax return for the tax period(s) in question, including spouse's name for joint IMF, or Doing Business As (DBA) for BMF Sole Proprietor/Partnership.

Note: If the caller is unable to provide "a" or "b", and "c" above, advise the caller that we are unable to disclose the information and terminate the call.

    d. Current Address including zip code – If taxpayer fails to provide the correct address of record, but correctly responds to all of the other items (IMF – name, SSN), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, Additional Taxpayer Authentication. If you are unable to verify address on IDRS, request address as it appears on the last tax return or as modified by IRS records.

Note: If you are in doubt of the validity of the caller, conduct full disclosure; refer to IRM 21.1.3.2.3 (Taxpayer Authentication) and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*.

(4) If the taxpayer calls for PPIA (Mandatory 2-year follow-up review), request the following:

    a. TIN - SSN, ITIN, or EIN – If the taxpayer is inquiring about an IMF jointly filed return, only one TIN is necessary, preferably the primary number.

    b. Secondary TIN may be required is the primary is unavailable, or for use as an additional authentication check.

    c. Name – as it appears on the tax return for the tax period(s) in question, including spouse's name for joint IMF, or Doing Business As (DBA) for BMF Sole Proprietor/Partnership.

Note: If the caller is unable to provide "a" or "b", and "c" above, advise the caller that we are unable to disclose the information and terminate the call.

    d. Current Address including zip code – If taxpayer fails to provide the correct address of record, but correctly responds to all of the other items (IMF – name, SSN, filing status and date of birth), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4 , Additional Taxpayer Authentication.

    e. Date of Birth (DOB) of primary or secondary taxpayer (IMF)—If the taxpayer fails the DOB probe, but correctly responds to all other items above (name, SSN, address and filing status), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, Additional Taxpayer Authentication.

Note: If there is a discrepancy with the DOB on IRS records (CC INOLE) but you are confident (taxpayer has passed authentication requirements) you are speaking with the taxpayer, advise the taxpayer to contact the Social Security Administration (SSA) at 1-800-772-1213 to correct the error.

(5) The Service may work directly with a taxpayer with a POA to resolve an issue on the taxpayer's account. If the taxpayer initiates the contact expressing a specific desire to resolve the issue without the involvement of the power of attorney, advise the taxpayer of the current representations. The taxpayer's decision not use their representative (per Centralized Authorization File (CAF) for that tax period and form) to resolve the issue must be properly documented on AMS.

- Third party designees (check box authority) and unauthorized third parties do not have the authority to enter the taxpayer into an extension or a formal installment agreement.
- Always check the authority level of a valid Power of Attorney, per CC RFINK and CFINQ, before granting an extension or an installment agreement.

(6) For required BMF Taxpayer Authentication, see IRM 21.1.3.2.3, *Required Taxpayer Authentication,* and obtain the following information:

    a. TIN - EIN, SSN, ITIN

Note: If the customer is unable to provide the TIN but correctly responds to the name probe, request additional authentication. See IRM 21.1.3.2.4, *Additional Taxpayer Authentication* . For example, a previously issued EIN that has not been recently used or an EIN that was recently assigned.

    b. Name of Company – Full Name on Return (including DBA or Limited Liability Corporation (LLC). See IRM 11.3.2.4, *Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).*

Caution: If the caller is inquiring about multiple tax periods and MFT's you must be certain that the individual is authorized to receive information on each tax period and MFT.

    c. Current address including Zip Code - If taxpayer fails to provide the correct address of record, you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, *Additional Taxpayer Authentication*.

    d. The caller's position with Company.

Note: For further BMF Taxpayer Authentication probes use the Technical Communication Document (TCD) 0143 in SERP. This shows you the authorization to disclose information to different entities e.g. Sole proprietor, Partnership, Corporations/S Corporations, etc.

    e. Are you legally binding, for the Company? Are you able to sign the return?

Note: TP must respond "yes" to both questions. If TP is unable to respond "yes" then let him/her know, you are unable to disclose information to him/her.

5.4.13.1.2
(06-03-2014)
Third Party
Authentication Probes

(1) When responding to a third party (anyone other than the taxpayer), who indicates he/she has a third party authorization on file, complete the appropriate search. For POA and TIA, research the Centralized Authorization File (CAF) using CC CFINK before providing any tax account information. See IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication - and IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821).*

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CAUTION: If the third party caller or your research indicates that the taxpayer is deceased, the third party authorizations (POAs, TIAs) are nullified. If the caller was previously authorized before the taxpayer's date of death, do not disclose the information. However, determine if the caller is authorized to receive information after the taxpayer's date of death. See IRM 11.3.2.4.11, *Deceased Individuals*, for more information.

Note: You can accept a completed "unprocessed" paper or "faxed" copy of a third party authorization as valid and provide immediate assistance. However, you will perform the same caller authentication for a faxed authorization as you would for an authorization already recorded on the CAF. Forward the original unprocessed paper or faxed copy of the Form 2848 or Form 8821 to the appropriate *CAF Unit* for processing. As of March 2, 2012, the CAF function will not process Form 2848 submitted using a version older than the October 2011 revision. See IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication.* Also refer to IRM 21.3.7.5.1, *Essential Elements for Form 2848 and Form 8821,* for the essential elements needed on the form(s).

When Part II of the Form 2848 contains a Level **H** or Level **I** designation, see IRM 21.3.7.5.6, *Unenrolled Return Preparer (Level H) and Registered Tax Return Preparer (Level I) Representative Research, Rejections and Processing,* for research requirements.

(2) To verify that the caller is an authorized third party of the taxpayer, research the CAF. In order to research the CAF, you need the following information:

   a. Taxpayer's Name
   b. Taxpayer's TIN
   c. Third Party's Name
   d. Third Party's Number (also know as: Rep #, CAF #)
   e. Tax Period(s) in Question
   f. Tax Form(s) in Question

(3) If the caller does not have his/her CAF number available, request his/her name and address and use this information to verify that the caller is CAF authorized to receive the requested information.

(4) Do not provide the CAF number shown on RPINK or CFINK to the caller if you are unable to authenticate the caller. Advise him/her that you will mail the CAF number to the POA address of record. Use the IAT Letter tool to send Letter 1727C," Power of Attorney Representative Number.".

(5) If the caller states that his/her CAF number is lost, advise him/her that you will mail the CAF number to the third party address of record.

(6) See IRM 21.3.7, *Processing Third Party Authorizations onto the Centralized Authorization File CAF*, to research:

   a. CAF
   b. Form 2848 - Power of Attorney and Declaration of Representative (POA)
   c. Form 8821 - Tax Information Authorization (TIA)
   d. Oral Form 8821- (Oral TIA)
   e. Form 706 - Estate Tax Return (Processed as POA)
   f. Limited or one time authority POA (Specific Use Authorization)
   g. Civil Penalty authorizations see paragraph (7) below.

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(7) Civil Penalty and Trust Fund Recovery Penalty (TFRP) authorizations are posted into the CAF and can be researched as follows:

    a. IMF -- Master File Transaction - MFT 55
    b. BMF -- MFT 13
    c. NMF -- MFT 51
    d. TFRP -- MFT 55

For additional CAF authentication information on Civil Penalties (Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties), and TFRP (Form 2749, Request for Trust Fund Recovery Penalty Assessment(s)), see IRM 21.3.7.8.2, *Civil Penalty Authorizations.*

(8) For additional authentication information on Form 8821, see IRM 11.3.3, *Disclosure to Designees and Practitioners.* .

(9) For authenticating an Oral Disclosure Consent (ODC) designee, research TXMOD history items. You need to know the form and tax period in question, along with the following:

    a. Taxpayer's name
    b. Taxpayer's TIN
    c. Third party name
    d. Third party phone number

5.4.13.2
(06-03-2014)
Clerical Procedures

(1) Work is received from Field Collection (FC) by ground mail, e-fax and e-mail. The clerical function classifies and sorts incoming work for Centralized Case Processing (CCP) using electronic and paper procedures.

(2) The paper procedures for incoming work requests are as follows:

    a. Determine the appropriate area responsible for working the case.
    b. Classify and sort receipts into appropriate programs.
    c. Determine if the receipt was mis-routed and reroute to the appropriate functions. See IRM 5.4.10.1.1, *Identification of Misrouted Cases,* and IRM 5.4.10.2.4, *Types of Requests Requiring Referral.*
    d. Batch receipts into work batches.
    e. Maintain receive date integrity.
    f. Control and deliver work batches to the appropriate team.
    g. Identify problems or issues that may arise from incoming work.

(3) The electronic procedures for incoming work requests are as follows:

    a. Determine the appropriate team responsible for working the case
    b. Classify and sort receipts into appropriate programs.
    c. Assign electronic batch numbers using the Log Spreadsheet.
    d. Control and forward work batches to the appropriate team's electronic folder.
    e. Identify problems or issues that may arise from incoming work and alert the team manager.

5.4.13.2.1
(06-03-2014)
Batching and Sorting

(1) Stamp incoming paper receipts with the date received. A Form 3210 (Document Transmittal) should be attached to the new receipts. Stamp the transmittal with the received date, verify and sign that the work was received on the Form 3210 and mail the acknowledgment copy back to the originator within 7 business days.

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(2)   Maintain copy of Form 3210.

(3)   Follow procedures in IRM 21.7.7.4.27, *Discovered Remittance Guidelines,* and IRM 3.8.46.1, *Discovered Remittances,* for any discovered remittance.

(4)   Sort work into the following categories:

   a.   IMF Cases – the TIN will be a Social Security Number (SSN).
   b.   BMF Cases – the TIN will be an Employer Identification Number (EIN).
   c.   Insolvency Cases – These cases can be either IMF or BMF. They will all have to do with bankruptcy. They may say Insolvency or, Bankruptcy, or Chapter 7, Chapter 11, Chapter 13, or have a Docket Number.
   d.   CNC Cases – These cases are received on a Form 53.
   e.   Installment Agreements – These are received on a Form 433D or Form 2159.
   f.   Priority Programs – These cases are CDP Tracking Sheets, Form 12153-A, requests for updating the CDP Tracking system. These requests must be input within 24 hour of receipt. This also includes input of TC 971 action code 043 requests.
   g.   Credit Transfers – These requests are received on a Form 2424.
   h.   Miscellaneous Actions - These requests are received on Form 4844.
   i.   IRC 6020(b) - These are received on Form 5604, Section 6020B Action Sheet.

(5)   The batch slip must identify the type of work in the folder, the volume, the received date, and the initials of the clerk who batched it.

5.4.13.2.2
(06-03-2014)
Assigning
Inventory/Controlling

(1)   Enter the batches on the inventory spreadsheet according to the category and use the next available batch number.

(2)   To control cases on a specific account using CC ACTON, you must determine:

   a.   Status Code, for example, "A", "C", "M" . See Document 6209, Sec ,14-8 *Case History Status Codes.*
   b.   Control Category Codes, for example, IRRQ, SPC1, OTHE, SIXD, SPC3, and SPC4. See Document 6209, Sec. 14-9, *Category Codes.*
   c.   Unit profile number.

(3)   Control each case to the assigned unit profile number on IDRS using ACTON. See IRM 2.3.12 , *Command Code ACTON.*

(4)   Enter the correct IRS Receive Date when controlling the case. See IRM 21.5.1.4.2.4, *Receive Date - Determination*.

(5)   Case assignment is usually on specific TXMODs. However, the following Forms should be controlled on ENMOD:

   a.   Installment Agreements - Form 433D, Form 2159, or Form 4844, if request is for IA revision or Continuous Wage Levy (CWL.)
   b.   TC 130 requests
   c.   Address changes (Form 2363 or Form 3177.
   d.   Name changes (Form 2363 or Form 3177.

Note: If the tax period identified is not on SUMRY control the case on ENMOD. Control one tax period per form. If there is no data on SUMRY or ENMOD, notate "No Data."

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5.4.13.2.3
(06-03-2014)
Completed Work

(1) All work completed electronically will be received as classified waste and source documents. Only classified waste (CW) should be forwarded to Program Analysis System (PAS).

(2) Re-routes and Employee Source Document Folders are considered completed work.

(3) Employee Source Document Folders will be routed to files with a Form 3210.

(4) Cases with a statute transmittal will be hand carried to the Statutes unit; secure signature of the recipient.

(5) Cases to be routed outside the Campus will be routed using a Form 3210 and a Form 9814. All interoffice re-routes should be distributed using a local routing slip.

(6) Monitor suspense files to ensure acknowledgement is received per IRM 3.13.62.7.2. If no reply is received within 20 work days contact the receiving office and notate the follow-up on the form. Additional information in preparing the form can be found in IRM 3.13.62.7.1, *Form 3210 Document Transmittal*.

5.4.13.2.4
(06-03-2014)
Clerical Mail and Case File Processing

(1) The following guidance addresses various clerical procedures related to mail and case file research and processing.

5.4.13.2.4.1
(06-03-2014)
Processing White Mail

(1) Case files arrive each morning in boxes on mail cages. The case files have either a Form 3210, *Document Transmittal,* or Form 795B, *Closure / Document Transmittal,* attached, which indicate where the file should be routed,

(2) The general building locator numbers (BLN's)for CCP are:

- Closed Cases 5-E08.115
- CCP Clerical 5-E08.114
- MMIA 5-E08.117
- FORT 5-E08.116

(3) Mail addressed to Closed Cases should be placed in an empty cage for night shift along with Forms 3870, 4844, etc. with an attached Form 3210 marked "closed." **Do not put on the Closed Cases Carts.**. Generally, if anything is sent to Closed Cases which is not closed, it will be sent back in a US Mail tub called the "1040 box".

(4) Any mail addressed to CCP Clerical should be placed in boxes.

(5) Any mail addressed to MMIA should also be placed on a cart with the received date. The work should be taken to MMIA daily.

(6) The table by the freight elevators has mail on it to be sent out. The outgoing/mis-routed mail should be taken down to Campus Support in the morning.

(7) Re-routes are to be picked up from the units daily and should have signed Forms 9814, *Request for Mail/Shipping Service,* attached with the correct address on the front of the forms. If there is no PAS Quality Review sheet in front, **do not** pick up mail because it had not been reviewed.

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    1.   Remove the Form 9814 and put the mail in confidential double grey bags. ADDRESS the outside grey bag and tape the Form 9814 to the front.

    2.   Place the mail in the bins near the freight elevator.

    3.   Gather all of the envelopes and place in a US Mail bin on the table by the freight elevator to be taken down to Campus Support as previously mentioned

5.4.13.2.4.2
(06-03-2014)
Incoming Mail

(1)   All incoming and Inter-Office mail must be date stamped with current date.

(2)   Check IDRS/ICS to determine case assignment number and label the case with the tax examiner's name and team number. Give the case to the team lead or place on the work table.

(3)   If Integrated Collection System (ICS) is accessed, leave a brief history. For example, "Case accessed to determine assignment number."

(4)   Date stamp and sign the Form 3210, *Document Transmittal.* Retain the "Recipient Copy" and mail the "Acknowledgement Copy" to the originator in a double- stuffed envelope in the event the first envelope gets damaged.

5.4.13.2.4.3
(06-03-2014)
Outgoing Mail

(1)   Correspondence and letters to taxpayers should be mailed as regular mail.

(2)   Re-routes with the Philadelphia Campus and 600 Arch Street, Philadelphia should be placed in inter-office envelopes with drop points notated.

Note: A carrier will pick up mail for 600 Arch Street each day.

(3)   Mail to other campuses should be sent via Form 9814, *Request for Mail/ Shipping Service.*

5.4.13.2.4.4
(06-03-2014)
CCP Internal Mail

(1)   Take the Daily Monitoring Sheets for all teams to PAS daily or place in the bin labelled "PAS." The monitoring sheets are used by PAS for statistical sampling and review. See IRM 21.10.1, *Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/ Government Entities, Return Integrity and Correspondence Services (RICS) – Integrity & Verification Operations, and Electronic Products and Services Support,* for more information.

(2)   Collect Field Office Resource Team (FORT) referrals from each team daily and take to the FORT unit.

(3)   Collect completed FORT referrals from the FORT unit and distributed to the appropriate team.

(4)   Sort, research and distribute all inter-office mail received to the appropriate team.

(5)   Give all unidentified mail to the lead for further research or place in the designated bin.

5.4.13.2.4.5
(06-03-2014)
Defaulted Case Files

(1)   Mail defaulted Manually Monitored Installment Agreement (MMIA), In-Business Trust Fund (IBTF), or Mandatory 53 case files to the Territory Manager using ICS parameter tables or to the revenue officer as requested.

(2)   Double wrap the package. Complete and attach Form 9814, *Request for Mail/ Shipping Service,* and Form 3210, *Document Transmittal* to the package.

(3)   Make a copy of Form 9814 and attach one part to Form 3210 which is retained in CCP. Notate the ICS history with the date the case file was mailed and to whom the file was sent. Also notate if the case has a Trust Fund Recovery Penalty (TFRP) file attached. If there is a TFRP file with the case, it should be annotated in the ICS closing history or near the closing remarks.

(4)   File the Form 3210 in the Document Transmittal Book.

(5)   Print the next-day email receipt from UPS and attach it to the Forms 9814 and 3210.

5.4.13.2.4.6
(06-03-2014)
CCP Monitored Files

(1)   After the tax examiners complete the analysis and review of MMIA or IBTF case, place the file in the white boxes for open case filing and when the box is filled, the cases are input into the "Lightening" data base. Lightening is the database used to store the open case files within CCP.

(2)   Put the cases into the boxes according to the area from which they originated. Compile a list as the cases are put into each box. The list must remain in the corresponding box. The assigned clerical staff will number the boxes and file by area.

(3)   When a tax examiner requests a case, access the Lightening data base to determine the location of the file. When the case is pulled, input the date and the requestor's name and/or employee number into the Lightening system.

(4)   If the case is not located in the Lightening data base, try to locate the file using the Junior data base system. IRM 5.4.13.9.4, *Case Retrieval,* below. Print a copy of the results and give to the requestor.

5.4.13.3
(06-03-2014)
TC 914 Cases

(1)   When Criminal Investigation (CI) conducts an investigation on a taxpayer assigned to a revenue officer, civil enforcement action may be temporarily suspended in order to allow the CI investigation to proceed. A Transaction Code (TC) 914 is placed on these accounts. CCP will monitor balance due and delinquent return cases. A TC 914 should appear on all modules showing a delinquency before the case is transferred. The purpose of monitoring TC 914 is to:

   a.   Address and protect CSED/ASED issues.
   b.   Ensure two-year risk analysis (e.g., collectibility determination, continued noncompliance, status of CI investigation) and lien refiling is conducted as required and,
   c.   Monitor the ICS case for completion of the CI activity and reassignment to the field if required.
   d.   Address new balance due modules that need TC 914 input or parallel investigation.

(2)   Cases will be received from revenue officers by paper files and as ICS cases. Revenue officers are required to create a NF-OI.

Note: If revenue officers need instructions on how to transfer these cases to CCP, refer them to IRM 5.1.5.13.2, *Procedures for Transferring Cases to CCP.* and IRM 25.1.8.10, *Monitoring Cases Under Criminal Investigation.*

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A memorandum from CI will be in the paper file. The file copy of the document will show CI's request for input of the TC 914. This transaction code suspends the collection notice cycle on each module under CI control. This function is necessary to prohibit notices generated to the taxpayer that could potentially damage a criminal case.

(3)   The following cases should **not** be transferred to CCP for monitoring:

    a.   Cases in the queue (status 24)
    b.   Currently Not Collectable (status 53)
    c.   Cases in litigation (e.g., litigation, bankruptcy) (status 72 on any module.)

Note: Exception: Review TXMOD. Status 72 modules with TC 520 cc 76/77 (Collection Due Process (CDP) for lien/levy) will be accepted for monitoring.

    d.   Cases where the Assessment Statute Date (ASED) or Collection Statute Expiration Date (CSED) will expire within twelve (12) months
    e.   Cases in Offer In Compromise (OIC) (status 71 on any module)
    f.   Cases in status 12

Note: If the situation arises where modules have mixed statuses, the referring RO will determine whether the status for certain modules needs to be reactivated due to open activity on the account (i.e., criminal investigation). Mixed status cases can be referred to CCP if restrictive conditions prevent modules that are in status 24 or 53 from being reactivated. If any module is in status 72 (litigation) or status 71 (OIC), the case should not be referred to CCP. Also, cases where there is an imminent statute for any period should not be referred to CCP until the issue is addressed. If the RO has concerns, refer him or her to IRM 5.1.5.13.1, *Cases with Imminent Statutes.*

5.4.13.3.1
(06-03-2014)
Initial Analysis of TC 914 Cases

(1)   Check IDRS to verify 914 controls have been input, they may be in pending status (914 controls are opened on every module under a Criminal Investigation control with a -Z freeze). If there are any open modules on IDRS not included on the memorandum or that do not have a -Z freeze, reject the case back to the originator for resolution

(2)   If the ASED and/or CSED is within twelve (12) months and the revenue officer did not address the CI issue and/or secure a memo, reject the case back to the originating revenue officer for resolution. Form 10498-C, *Intent to Commence Civil Action - Statute Protection for Assessment of Trust Fund Recovery Penalty* or Form 10498-D, *Intent to Commence or Continue Civil Action - Collection Statute Protection* can be included in the file to address the statute issue. IRM 5.4.13.3.1.1 below and IRM 25.1.8.7, *Coordination with Criminal Investigation,* for more information.

(3)   The revenue officer should have performed a collection risk analysis prior to transferring the case. If the risk analysis was not performed close the NF-OI and reject the case back to the originating revenue officer for resolution.

(4)   For all of the modules in status 26, (revenue officer assignment) civil enforcement is suspended and CCP must:

   a. T-SIGN the case to the employee in CCP working the CI-914 case. This
      action will remove any modules from status 26, and ensure all CI cases
      are assigned to the appropriate CCP employee.
   b. Change the modules to status 91 via command code STAUP.

(5) If no paper case file is received from the revenue officer, create a physical file
    associating any paper documents received. Label the file with the taxpayers
    name and TIN. Document in the ICS history whether a paper case was
    received or not.

Note: If the ASED/CSED will expire within one year, the memo in (2) above should
        be forwarded to CCP.

(6) To ensure the case is properly prepared for monitoring:

   a. Assign the NF-OI to the employee assigned to monitor the case.
   b. Change the sub code to 930 on ICS.

Note: If this choice is not available, select "Other"and insert "181CID Control"in the
        "Remarks"section.

(7) Document the following information on ICS:

   a. Name and phone number of the Special Agent in Charge (SAC). (The
      originating revenue officer may provide this information in the closing
      history prior to transfer to CCP.
   b. For all TC 914 periods, list the CSED/ASED dates, the lien refile deadlines
      for all periods with a TC 914 and notate if a lien was filed.

Note: Look for lien indicator "4"on SUMRY. The lien refile deadline is determined
        by adding 60 days to the earliest CSED on the lien.

   c. The plan of action for all follow-up dates. See IRM 5.4.13.3.1.(8) below for
      determining follow-up dates.

(8) Schedule follow-ups for the following issues:

   a. Any follow-up in the ICS history or case file to review the previous risk
      analysis (civil collectibility decision). All cases must have a risk analysis
      every 24 months. If one has not been performed, schedule it for two years
      from the original input date of the TC 914 or two years from the date of
      transfer to CCP, whichever is later. Input the follow-up date in ICS using
      the Follow-up function within ICS.
   b. Establish an initial follow-up date for 13 months from the date of receipt.
      This time frame is used to allow sufficient case activity between reviews
      and to monitor for new bal dues and/or del rets. CI cases controlled in
      CCP routinely remain open for several years while an investigation is
      pursued.
   c. If there are any ASED's on the case requiring TFRP determination,
      schedule a follow-up twelve months prior to the expiration of the ASED.
   d. If a CSED will expire during the investigation, schedule a follow-up for 12
      months before the CSED expiration.
   e. Schedule to refile a lien 60 days prior to the expiration of the CSED. (?)
   f. Schedule follow-ups for any OI's issued to the field for collection and lien
      filing determinations. Do this only if the initial 45 day follow-up created by
      ICS is extended by the field revenue officer. The field revenue officer can
      extend the follow-up date for an additional 45 day , for a total of 90 days.

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If the revenue officer is not addressing the OI, close the NF-OI and send the case back to the originating revenue officer or field group manager responsible for the assigned zip code using ICS parameter tables.

Note: If CCP is unable to transfer the case back to the field on ICS, contact the ICS/Entity Quality Analyst (IQA).

5.4.13.3.1.1
(06-03-2014)
Cases with Imminent Statutes

(1) Cases where the ASED or CSED will expire within one year will not be transferred to CCP without documented approval from the revenue officer's group manager and managerial approval from CCP. Managerial approval from CCP can be obtained by the revenue officer's group manager either calling or emailing the FORT group manager.

(2) Before a case is transferred to CCP, the ICS history must reflect the actions taken regarding any imminent ASEDs or CSEDs.

(3) If the ASED for assessing the Trust Fund Recovery Penalty (TFRP) against a potentially responsible officer will expire within one year and either the employer or the potentially responsible officer is under criminal investigation, use Form 10498-C, *Intent to Commence Civil Action - Statute Protection for Assessment of Trust Fund Recovery Penalty*, to document agreement between Collection and CI regarding what, if any, actions should be taken to protect the ASED, or to acknowledge agreement that the ASED should be allowed to expire.

(4) If the CSED will expire within one year and the taxpayer is under criminal investigation, use Form 10498-D, *Intent to Commence or Continue Civil Action - Collection Statute Protection,* to document agreement between Collection and CI regarding what, if any, civil collection actions should be taken to protect the CSED, or to acknowledge agreement that the CSED should be allowed to expire.

(5) In order for either Form 10498-C or Form 10498-D to be effective, joint approval must be indicated by the signatures of the appropriate Field Collection (FC) Territory Manager and the CI Special Agent in Charge. Refer RO to IRM 5.1.5.3, *Resolving Conflicts Regarding Parallel Investigations,* if questions are received regarding the commencement or continuation of civil collection actions to protect the applicable statute of limitations.

(6) A copy of the Form 10498-C or 10498-D, as applicable, should be in the case file and case history documented accordingly. In limited circumstances it may be possible to extend the CSED, see IRM 5.17.4.5, Administrative Procedures for Extending Period of Limitations for Collection by Waiver.

5.4.13.3.2
(06-03-2014)
Monitoring TC 914 Cases

(1) CCP will monitor balance due and delinquent return cases. A TC 914 should appear on all modules showing a delinquency before the case is transferred.

(2) ASED Monitoring - The Assessment Statute Expiration Date (ASED) is the statutory date by which the Trust Fund Recovery Penalty (TFRP) must be assessed or proposed via L1153. The TFRP ASED date is calculated by adding three (3) years to the succeeding April 15th of the due date of the return or three (3) years from the date the return is filed; whichever is later. The only accounts subject to TFRP are BMF liabilities for any trust fund taxes, Forms 720, 941, 943, and 944. and

(3)   CSED Monitoring - The Collection Statute Expiration Date (CSED) is the 10 year statutory period of collection that begins from the date of assessment (for example, TC 150, 240, or most recent TC 290 or 300 with a dollar amount). The CSED for each module appears on the upper left hand side of TXMOD. Modules can have more than one CSED. Check IMFOL and BMFOL, if additional transactions indicate the CSED was suspended. See IRM 25.6.1.12, *Collection Statute Expiration Date (CSED),* for more information on determining CSED's.

(4)   Monitor ASED/CSED's monthly. Pull a CCP Statute Report via ICS Reports menu. If an ASED/CSED is set to expire, issue a systemic OI to the field. ICS will set an initial follow up date for 45 days for the revenue officer to respond with their preliminary research. The follow up time may change depending on the number of months until the ASED expires. Sufficient time needs to be given to the revenue officer to perform their investigation.

Note: Revenue Officers cannot hold an OI for longer than 90 days. If open for more than 90 days close OI and send case back to the revenue officer for resolution.

(5)   Two Year Risk Analysis Review - All cases must have a 24 month review by a revenue officer to make a collection risk analysis determination to continue to suspend or pursue collection activity. Schedule the two year follow-up for a risk analysis. Send an OI to the revenue officer (RO) for risk analysis determination. Refer the RO to IRM 25.1.8.7, *Coordination with Criminal Investigation,* if there are concerns.

Note: If Criminal Investigation (CI) determines they will allow the ASED or CSED to expire to protect their criminal case, a memo must be prepared by CI and signed by the Field Collection Territory Manager or Field Collection Technical Services Manager. The revenue officer will secure this memo for retention in the case file. The revenue officer can also secure either Form 10498–C, *Intent to Commence Civil Action - Statute Protection for Assessment of Trust Fund Recovery Penalty* or Form 10498–D, *Intent to Commence or Continue Civil Action - Collection Statute Protection.* In order for the forms to be effective, joint approval must be indicated by the signatures of the appropriate Field Collection (FC) Territory Manager and the CI Special Agent in Charge.

(6)   If subsequent modules open on the account with no TC 914 controls, issue a systemic OI to the last revenue officer assigned to the account or to the group manager responsible for the zip code per the ICS parameter tables, for contact with the special agent to advise them of the new module(s) not protected with the 914 control. Within 45 days of issuing an OI, the revenue officer is required to contact and resolve the additional periods or secure a memo from CI. The revenue officer can extend this time frame for an additional 45 days. If the account is not resolved within the 90 day extension period, close the NF-OI and return the case to the originating revenue officer or the group manager responsible for the zip code on the case.

Note: Revenue officers should not close new balance modules with TC 530 cc 12 (unable to contact) or TC 530 cc 03 (unable to locate).

(7)   Non Master File (NMF) Cases - CI cases with 914 controls that are NMF require a TC 470, CC 90 to move the module into ST 89 (in lieu of ST 91) for monitoring. This action is completed via a Form 3177 and is sent or faxed to

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the CSC campus. The ST 89 will remain on the module as long as the TC 914 control is open. The Form 3177 should include a history that can be placed on the NMF case.

5.4.13.3.3 (06-03-2014) **Closing TC 914 Cases**	(1)	Cases will be closed for the following reasons:

    a.   CI controls are removed and -Z freeze is released.
    b.   TC 912 is posted.
    c.   TC 910 is posted. This indicates the account is assigned to CI.
    d.   Case is assigned to a revenue officer.
    e.   #
    f.   If CNC status (53) except closing codes 03 (Unable to Locate) or 12 (Unable to Contact). If these codes are used, continue to monitor the case until one of the other conditions listed above is met, then transfer or close as appropriate.

Note: Revenue officers should not close new balance modules with TC 530 cc 12 (unable to contact) or TC 530 cc 03 (unable to locate).

(2)   When the case meets one of the above criteria:

    a.   Transfer the case to the field if required after the balance dues have reopened.
    b.   Close the CCP NF OI.
    c.   Write a closing narrative on ICS documenting your closing actions.

5.4.13.3.4 (06-03-2014) **Abusive Tax Avoidance Transaction (ATAT) Cases**	(1)	If an ATAT case is transferred to CCP for monitoring, special instructions must be provided to CCP to ensure that any OIs issued by CCP are issued to the referring ATAT revenue officer, or the appropriate Collection ATAT coordinator if the ATAT revenue officer is no longer assigned to the case. Refer to IRM 5.1.5.13.2.

5.4.13.4 (06-03-2014) **ASGNI/ASGNB (Formerly TSIGN) of Bal Due/Del Ret**	(1)	A Form 4844 may be received through the electronic mailbox, *SBSE CCS PHILLY GCP TSIGN*, requesting to change an assignment number within or between revenue officer groups. The mailbox is monitored and processed by the Field Office Resource Team (FORT).
	(2)	Input the assignment number change on account using command code ASGNI for IMF requests, or command code ASGNB for BMF requests. Input the change within five workdays after receipt of the request in Centralized Case Processing (CCP). BAL DUEs/DEL RETs will be physically transferred on the same day that ASIGN occurs.

5.4.13.5 (06-03-2014) **Input of Entity Changes**	(1)	Entity changes can be performed on all accounts established on the Taxpayer Information File (TIF). If the ENMOD is not active on IDRS, establish the module before doing the correction.
	(2)	The types of changes that can be input by Centralized Case Processing (CCP):

    a.   Change or correction of address (including ZIP code). When making an address change and the new address is outside the area office jurisdiction, make the address change on IDRS using command code ENREQ and also change the area office and input Document Code 50. This will

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update the location code for subsequent IDRS output. However, requests for address changes for cases on ICS should be input to ICS by the originating revenue officer and such requests should be given to the lead tax examiner.

Caution: Address changes for ICS cases that are input on IDRS may cause systemic errors.

    b. Requests for name changes to IMF accounts can not be made unless it is to correct a mispelling error. See IRM 3.13.5.8, *Cases Received in IMF Entity.*

    c. Change in filing status or requirements.

(3) If a request is received to change the filing requirement from a Form 944 to a Form 941, or vice versa, filer after the year in question, reject the request back to the originator. Requests to change the filing requirements from Form 944 to Form 941, or vice versa, can only be processed beginning **January 1** and ending **April 1.** See IRM 5.4.10.2, *Adjustments* and IRM 21.7.2.4.9.1, *Form 944 Letters/Inquiries.*

(4) BMF changes in filing status between Form 1120, U.S. Corporation Income Tax Return, and Form 1120S, U.S. Income Tax Return for an S Corporation, and changes in filing status on Employee Plans/Exempt Organization returns must be sent to the Entity function for input; only deletes on these specific forms can be input locally.

(5) BMF filing requirements other than in (3) above can be added or deleted for all organizations with CC BNCHG. See IRM 2.4.9, *Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.*

    a. Correction, addition or deletion of filing requirement codes.

    b. Miscellaneous changes which do not significantly alter the basic character of the entity, including input via CC BNCHG of a proprietor's Social Security Number under the corresponding Employer Identification Number on BMF.

(6) SSN's and EIN's may be added as secondary or cross reference TINs. They may also be removed if previous input was erroneous.

(7) Civil penalty name lines may be added, but the entity cannot be modified in any other way. Ensure any other changes are done prior to the civil penalty name line.

5.4.13.6
(06-03-2014)
ASED/CSED Indicator

(1) A request for the input of CC ASEDR and Indicator 0, 1, 2, 3, 4, or 5 will be made via the "REMARKS" section on the Form 4844 or other documents.

(2) The command code ASEDR and special numerical indicator will be used to systemically prevent the issuance of ASED (CP527) Notices on cases for which Trust Fund Recover Penalty (TFRP) determinations have been made. Input of CC ASEDR and the appropriate penalty determination indicators will be requested only when specific conditions exist.

(3) Determination indicators, when applicable, must be input for each module involved. When CC ASEDR is input and has a valid response, a history item will be generated for the ACTION-HIST Record. The penalty determination indicators and respective designations are as follows:

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Indicator	Designation
1	**TFRP Assessed and the corporate account is not being closed;**
2	Unable to locate any responsible person;
3	No collection potential exists for any responsible person;
4	All trust fund amounts paid;
5	TFRP is not applicable;
0	Penalty determination has not been made.

Note: If there is difficulty with the input of ASEDR on a module where CC MFREQ was input, suspend the case for 2 cycles. See IRM 2.4.39–6

(4) CSEDR—This command code is used to set an indicator within a tax module to note that the CSEDs have been reviewed and are satisfied or protected. CC TXMOD must precede this request in order to reference the CSEDs to verify that the earliest module CSED has not been changed since the request. If it has been updated there is no need for CC CSEDR to be used.

(5) CC CSEDR uses TIN and FILE SOURCE, MFT, TAX PERIOD, and NAME CONTROL information from CC TXMOD. Attempts to change these fields on CC CSEDR will be ignored. CSED and a CSED revenue officer review indicators are input to complete a request. (CSED revenue officer review is an optional indicator; if left blank, the indicator will be set to mark the CSEDs as reviewed). When a request results in a valid response, CC CSEDR has updated the Basic Entity record to denote activity, set the CSED Review indicator on the requested tax module, and generated a history item for the Action History record.

(6) Whenever CC CSEDR is input and has a valid response, a history item will be generated for the ACTION-HIST record. This item will consist of an action date, employee number, source code denoting this command code(s) and a literal determined by the action taken (CSEDREVIEW CSCEDRERROR).

5.4.13.7
(06-03-2014)
Inputting Transaction Codes

(1) When inputting transaction codes (TC) and closing codes (CC) on delinquent return (del ret) modules from a field request, reject to the originator using procedures in IRM 5.4.10.1.2, *CCP Rejection Procedures,* if a credit balance is on the module that has not been resolved.

(2) If the system will not accept the input requested, for example,

The tax year and MFT on the request do not match TXMOD, reject back to the originator.

(3) If there are no delinquent modules on IDRS, check TXMOD to verify that the requested TC and CC was previously input for this MFT and tax period. If so, no input required; complete the balance of the request.

5.4.13.8 (06-03-2014) **Processing Forms 668H and 668J**	(1) This text contains procedures for input of TC 582 with a unique Lien Filing Indicator (LFI) for liens filed under the authority of IRC 6324(B)on Form 668H and Form 668J, Notice of Federal Estate Tax Lien Under Internal Revenue Laws.
	(2) If Forms 668H/J or Form 4844, Request for Terminal Action, are received in CCP for the input of TC 582 along with a 2032A election indicator , reject request back to the originator. This action should be input by the Centralized Case Processing Lien Operation (CLU). See IRM 5.5.8.4.1, *IRC § 6324B Form 668-H (Advisory Actions).*
5.4.13.9 (06-03-2014) **Closed Case Processing**	(1) Centralized Case Processing (CCP) receives Closed Case files from Field Collection (FC) with a Form 3210. Stamp the transmittal with the received date, verify and sign that the work was received on the Form 3210 and mail the acknowledgment copy back to the originator within 7 business days. Maintain receipt copies for a period of one year.
	(2) Date stamp and prepare a file folder for each case. The label for each folder should contain:

      a. Tax Identification Number (TIN)
      b. Name Control
      c. Type of Closure

Note: Research IDRS for missing information if the information is unavailable on the case summary sheet or ICS summary sheet.

(3) File folders are stored in Federal Records Center (FRC) boxes by type of closure. CNC closures are boxed separate from other types of closures. Boxes containing IA, TDI/Delinquent Return (Del Ret) and TDA/Balance Due (Bal Due) cases are referred to as "Mixed." Boxes are uniquely numbered and maintained in the CCP area for three months or as space permits.

5.4.13.9.1 (06-03-2014) **Closed Case Special Procedures**	(1) If the following cases are received for closed case processing, reroute them to the appropriate function as follows:

      a. TFRP Cases – Return to the originator.
      b. IBTF, MMIA Cases – Route cases not marked "Closed" or "Completed" to the CCP MMIA function.
      c. CWL (Continuous Wage Levy), DDIA (Direct Debit Installment Agreements) or Pre-Assessed IA – Route cases not marked "Closed" or "Completed" to the CCP MMIA function.
      d. CNC with Mandatory Follow-up, CNC with Closing Code 13 (Section 14, Form 53), TC 914 (Criminal Investigation Cases) - Route to CCP GCP function.

Note: If any Form indicates for "Input" route to the appropriate function for input.

5.4.13.9.2 (06-03-2014) **Junior System**	(1) The Junior program is an inventory system designed to track closed case files for Case Processing. This database allows user to know at a glance the location and status of a closed case file, whether it is sitting in a box in the Junior unit in Philadelphia, or in a box in one of the 17 Federal Record Centers (FRC), Exhibit 5.4.13-2, or in the hands of another agency such as GAO.
	(2) A closed case in Junior has basically five stages during its life in the system:

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a. NEW: When a closed case file comes to Philadelphia that has never been input into JUNIOR, this case is considered to be a NEW case to JUNIOR. The clerk has two options. First, if no customer [e.g., Government Accountability Office (GAO)] has requested the closed case file, then the case is input into JUNIOR and placed into a designated cardboard box (BOXED). Second, if a customer has requested the case, then it is shipped out without first going into a box (SHIPPED).

b. BOXED: When a closed case is sitting in a box in Philadelphia, its fate is twofold. First, it may be requested by a customer (e.g., an RO), and shipped out (SHIPPED). Second, after three months the box in which the case is sitting is sealed and shipped to Philadelphia's FRC (STORED).

c. SHIPPED: When a closed case file has been sent to a customer, it remains with the customer until they decide to return it to Philadelphia. Upon arriving in Philadelphia, it is returned to a new cardboard box (BOXED).

d. STORED: At set quarterly intervals, a predetermined set of boxes are sealed and shipped to the FRC in Philadelphia for storage. The boxes, containing closed cases, remain at the FRC until a particular closed case is needed. At that time, the FRC ships out a closed case to Philadelphia, who in turn ships it out to the customer that requested it in the first place. The closed case then goes from STORED status to SHIPPED status. If the closed case sits in the FRC beyond the destroy date (usually 3 years from date of storage), then the physical case is destroyed.

e. ARCHIVED: Once a closed case in the database, no matter its state, has exceeded four (4) years in age (from the creation date), the record data is moved to an archive table and can no longer be viewed by the user.

5.4.13.9.2.1
(06-03-2014)
Input to Junior System

(1) The Junior System tracks Closed Case files for three years from the date of input.

(2) Enter new closed cases into the Junior System with the "Input Menu."

(3) Cases are entered into the junior system and boxed into two categories, Currently Not Collectable (CNC) or Mixed. Mixed includes all other type of cases, Installment Agreements, TDI/Del Ret and TDA/Bal Due.

(4) Cases removed from the box for National Quality Review System (NQRS) or at the revenue officer's request, must be updated on the Junior System. Records are held in an amended state until they are returned to the box and the Junior System is updated indicating the case was returned.

5.4.13.9.3
(06-03-2014)
Shipment of Cases to Federal Records Center (FRC)

(1) Cases are shipped to the Federal Records Center when the three month holding time has expired. This process is called "accessioning".

(2) CNC and Mixed boxes are shipped separately.

(3) Request accession numbers for each type through Facilities using a SF 135 (Standard Form).

(4) Enter accession numbers on each box. Example: 4 of 10.

(5) Place "box reports" in each individual box.

(6) Boxes are folded closed and placed in box number order on pallets with 50 boxes on each.

(7)   Boxes are transported to the FRC through Facilities using "pallets."

(8)   Accession number sheets are taped on the four corners of the outside of each pallet.

(9)   FRC will return the SF135 through Facilities with location numbers after they have completed the accessioning process.

(10) Update the Junior System using the "Global Update Menu" with the FRC information.

5.4.13.9.4
(06-03-2014)
Case Retrieval

(1)   Request for retrieval of closed cases from the FRC should be sent through secured e-mail or fax using a Form OF11 "Request for Closed Case Form".

(2)   Cases closed subsequent to May 2010, are maintained in the Junior System. Research the case on the Junior System using the Search Menu. See (5) and (6) below.

(3)   If the case is still being stored at the Philadelphia Campus, pull the case; update the "Box Report" and the Junior System, using the Input Menu, indicating where the case was sent. See (5) and (6) below.

(4)   Cases closed prior to May 2010, could reside on 30 different databases. Research IDRS to determine where the case was closed, if the requestor can not provide the information.

(5)   Research the appropriate database to locate the requested case. See Exhibit 5.4.13-1and See Exhibit 5.4.13-2, for a listing of available databases.

(6)   To retrieve cases from a Federal Records Center (FRC), prepare a Form OF11 (Optional Form) and send the request to the FRC. The FRC will send the requested case to the individual requesting the case within 10 business days.

(7)   E-mail the status of the request to the originator using secured E-mail.

Note: Use a Form 3210, Document Transmittal, and ship cases using Ground UPS, Next day or Second Day mail. **DO NOT SEND THROUGH REGULAR MAIL**.

5.4.13.9.5
(06-03-2014)
National Quality Review System (NQRS)

(1)   NQRS replaces the Collection Quality Management System (CQMS).

(2)   ICS will randomly select closed FC cases from each Area. Pull the NQRS list, weekly, from the ICS system to identify 30 cases for the review..

(3)   Research the Junior System using the Search Menu to locate the cases to pull.

(4)   Locate and pull the cases files on the list. If the same TIN indicates there are more than one case record, pull all case files. Notate the Box Number, Name Control and Month/Year on the listing.

(5)   Pull the cases and prepare a contents list using the Junior System, Input Menu. The Junior System will systemically update in the ship to box as "70 QAD OAK".

(6)   Prepare a Form 3210 and Form 9814 for each box. Ship the cases to NQRS area analyst, listing each TIN and Name Control.

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(7) When cases are returned from NQRS, update the Junior System and re-file the cases in the appropriate box.

Note: Do not pull cases more than 90 days old.

<table>
<tr><td>5.4.13.10
(06-03-2014)
Mandated Use of
Integrated Automation
Technologies (IAT)</td><td>(1) Employees must use the Integrated Automation Technologies (IAT) tools shown below whenever possible. The use of the tools is Mandatory when applicable for use. The IAT tools simplify processing by assisting the user with IDRS research and input. The tools reduce the chance of errors and improve productivity. They are desktop productivity enhancing tools. The IAT website should be checked periodically for new tools that may assist in processing cases. Descriptions of each tool as well as job aids for each tool can be found on the IAT web site: http://idap.web.irs.gov/iat/.</td></tr>
</table>

(2) If a mandated tool is not used because it was determined not to be appropriate due to specific situation, those circumstances should be documented in the case file.

(3) If an IAT tool is not available, or an employee has a problem with the IAT Task Manager, the case should be processed through IDRS following established procedures. Make a note in the case file if an IAT tool is not used.

(4) IAT tool users can visit the IAT Website, where you can sign up to become a subscriber to the IAT newsletter. The iNews details all ongoing IAT activity with tool requirements and rollouts

(5) The following tables contain IAT tools that must be used by CCP employees when appropriate:

Mandatory IAT Tools within CCP	Suggested Use
• 6020B Backout • 6020B Backout Credit Return • Credit Transfer • Disclosure • ESTAB • Fill Forms • IBTF Batch Process • MMIA Batch Process • Payment Tracer / Tracer • REQ54 • TFRP Suite • xClaim	• Address • Letters • REQ77 • Compliance Suite

<table>
<tr><td>5.4.13.11
(06-03-2014)
CCP Federal Tax Deposit
(FTD) Soft Notice
Response Procedures</td><td>(1) The taxpayers that are sent FTD Soft Letter Notices are identified by Masterfile as taxpayers who have stopped making deposits or have significantly reduced their quarterly deposits in the current quarter. The letters are sent twice a year (June and December) to inform the taxpayers that a decrease in deposits have been identified. The letter requests the taxpayer to call CCP or return Form 14143, Reason for Decrease to Federal Tax Deposit, correspondence to resolve the issue.</td></tr>
</table>

(2)   Proposal to change FTD requirements may result from letters or phone contact from the taxpayer.

(3)   Follow disclosure procedures in IRM 5.4.13.1, *Taxpayer Authenticity.* If person responding cannot bind company, do not make any IDRS changes.

(4)   Utilize the Federal Tax Deposit (FTD) Alert Data Collection Instrument (DCI) to determine the potential reasons for change in deposits. Attach IDRS prints for all changes made.

(5)   Update AMS with histories on all actions taken and a summary of the taxpayer response.

(6)   Use the "If and Then" chart below to determine action needed based on the FTD responses.

If	Then
Employer Out of Business	• Date required: Month/Year: Update CC ENMOD with date business closed • When was the last quarter the Form 941 filed? (Input TC 591 cc 50 on the subsequent module.) • If the TC 150 is not present on CC TXMOD, update entity with TC 591 cc 50 *Note:* If deposits are on module do not update with TC 591 cc 50. • Check Out of Business box on DCI only.
Employer In Business- but has no employees or wages paid	• Update Entity with TC 590 cc 50 for the appropriate quarters *Note:* Business required to file Form 941 even if spouse or family member is being paid *Note:* If deposits are on module do not update with TC 590 cc 50.

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Payroll Decreased due to	Check reason for decrease on DCI:
	• Reduction in salary/wages
	• Fewer employees - input the number of employees decreased from previous quarter to current quarter
	• Independent contractors- ask if all employees converted
	Note: Include additional information on the AMS and DCI and if the taxpayer has both employees and independent contractors.
	• Employee leasing
	  • Name of leasing company
	  • EIN of leasing company

Business is Seasonal	Questions to ask: • During what months of the year does the company have the most employees? • Does the business operate all year or does the business close during part of the year? Update AMS and DCI with response. • Update ENTITY with TC 136 • Update AMS and DCI if the business slows significantly in some parts of the year
Disposition Type on DCI	Check one of the following dispositions: • Not Required to Deposit • Seasonal • Sporadic • TP in Compliance • TDA/TDI present on IDRS or FTD's are insufficient • TP brought into Compliance (Gets current with FTDs, CNC, Express IA, or Full Pay) • Return Secured (input 599:69)
If entity has balance due on account	Ask if able to full pay and set deadline within 14 days. If balance > $10,000.00, refer taxpayer to Customer Service.

Currently Not Collectible (CNC)	**Does it meet CNC </= $5,000.00?** • Out of Business, input TC 530 cc 10 • No Trust Fund Recovery Penalty (TFRP) • Sole Proprietors/Partnerships, input TC 530 cc 24. Ensure TC130 input on IDRS for both IMF and BMF entities. • Requires managerial approval
Express IA	**Does it meet Express IA </= $10,000.00** including accruals • Must full pay within 24 months • Originator Code 80 • ALN: Regular 0109 • ALN: DDIA 0315- route to CSCO • Remind TP of user fee. • When IA is input, complete Letter 2850 input "N" and manually send IA letters out using ICS templates
Other business reasons	Record other reasons not listed on DCI

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Internal Revenue Manual

5.4.13.11

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Exhibit 5.4.13-1   (07-16-2008)
Closed Case Data Bases

Data Base	Area	Electronic	Paper	Additional Info
Boston	1	After 2004	Prior 2005	
Hartford	1	No	Yes	Connecticut
New York	2	No	Yes	Buffalo NY
New York	2	No	Yes	New York City, Brooklyn, Long Island & Other area within NY
New York	2	No	Yes	New York City, NY
Newark	3	Junior System Use "final" File	No	New Jersey
Pittsburgh	3	Junior System Use "final" File	No	Pennsylvania
Baltimore	4	No	Yes	Maryland & DC
Greensboro	4	No	Yes	North & South Carolina
Richmond	4	No	Yes	Virginia
Jacksonville	5	No	Yes	Northern Florida
Plantation	5	Junior System Use "final" File	No	Southern & Central Florida
Cincinnati	6	Junior System Use "final" File	No	Ohio & West Virginia
Louisville	6	Junior System Use "final" File	No	Kentucky
Detroit	6	Junior System Use "final" File	No	Michigan & Ohio
Chicago	7	Junior System Use "final" File	No	Indiana & Illinois
Milwaukee	7	Junior System Use "final" File	No	Wisconsin & Illinois
Atlanta	8	Junior System Use "final" File	No	Georgia & Alabama Access through New Orleans data base
New Orleans	8	No	Yes	Louisiana & Mississippi
Nashville	8	No	Yes	Arkansas & Tennessee

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Exhibit 5.4.13-1 (Cont. 1) (07-16-2008)
Closed Case Data Bases

Data Base	Area	Electronic	Paper	Additional Info
St. Louis	9	Junior System Use "final" File	No	Missouri, Nebraska & Iowa
St. Paul	9	Junior System Use "final" File	No	Minnesota, Nebraska, Iowa & North and South Dakota
Austin	10	Junior System Use "final" File	No	Austin & Dallas, TX
Houston	10	Junior System Use "final" File	No	Southern Texas, Houston and Dallas
Dallas	10	Junior System Use "final" File	No	Dallas, TX & other areas of Texas
Oklahoma City	10	Junior System Use "final" File	No	Oklahoma
Denver	11	Junior System Use "final" File	No	Colorado, Wyoming, Montana & Utah
Phoenix	11	Junior System Use "final" File	No	Arizona, Utah, Nevada & New Mexico
Seattle	12	Junior System Use "final" File	No	Washington, Idaho, Oregon, Alaska & Hawaii
Oakland	13	Junior System Use "final" File	No	Northern California
Laguna Niguel	14	Junior System Use "final" File	No	Southern & Mid California
District of Columbia	14	Junior System Use "final" File	No	DC, Puerto Rico, America holdings Guam America Samoa & International cases

Note: Review the SF 135 for the FRC location and accession number before completing the OF11 Form.

Exhibit 5.4.13-1   Internal Revenue Manual   Cat. No. 49242E (06-03-2014)

Exhibit 5.4.13-2   (07-16-2008)
Federal Records Center Area Map

State	FRC	Records For	Phone Number	Fax Number
AK	Anchorage	AK	(907)261–7820	(907)261–7813
CA	Laguna Niguel	AZ, NV, Southern CA	See Perris	See Perris
CA	Perris/Riverside	AZ, NV, Southern CA	(951)956–2020	(951)956–2029
CA	San Francisco, San Bruno	Northern & Central CA, NV, HI, Am Soma, Pacific Islands	(650)238–3500	(650)238–3507
CO	Denver	CO, MT, NM, ND, SD, UT, WY	(303)407–5769	(303)407–5761
GA	Atlanta/East Point	AL, FL, GA, KY, MS, NC, SC, TN	(404)736–2851	(404)736–2934
GA	Ellenwood	AL, FL, GA, KY, MS, NC, SC, TN	(404)736–2891	(404)736–2931
IL	Chicago	IL, IN, MI, MN, OH, WI	(773)948–9033	(312)886–7883
MD	Suitland	WV, DC, MD, VA	(301)778–1567	(301)778–1561
MA	Waltham	CT, MA, ME, NH, RI, VT	(781)663–0130	(781)663–0154
MO	Kansas City	IA, KS, MN, MO, NE, ND, SD	(816)268–8000	(816)268–8159
MO	Lee's Summit	NJ, NY, PR, USVI	(816)268–8141	(816)268-8159
OH	Dayton	IN, MI, OH	(937)425–0661/0601	(937)425–0630
PA	Suitland	PA, DE, WV, MD, VA	(215)305–2009/2016	(215)305–2038
TX	Fort Worth	AR, LA, OK, TX	(817)334–5525	(817)334–5373
WA	Seattle	ID, OR, WA	(206)336–5115	(206)336–5114

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