MANUAL TRANSMITTAL

7.15.7

Department of the Treasury
Internal Revenue Service

NOVEMBER 24, 2021

EFFECTIVE DATE

(11-24-2021)

PURPOSE

(1) This transmits revised IRM 7.15.7, Employee Plans TEDS User Manual, Electronic Case Processing.

MATERIAL CHANGES

(1) Added internal control sections. Amended and renamed IRM 7.15.7.1, formerly Overview, now Program, Scope and Objectives. Added IRM 7.15.7.1.1, Background; IRM 7.15.7.1.2, Authority; and IRM 7.15.7.1.3, Acronyms.

(2) Updated for plain language and editorial changes.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.15.7, dated September 18, 2015.

AUDIENCE

Tax Exempt and Government Entities, Employee Plans

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Tax Exempt and Government Entities

7.15.7
Electronic Case Processing

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Exhibits

7.15.7.1
(11-24-2021)
Program, Scope and Objectives

(1) **Purpose:** This IRM provides determination application processing procedures for working cases in the Tax Exempt Determinations Systems (TEDS) electronic environment.

(2) **Audience:** The procedures in this manual are for Employee Plans employees who work in TEDS. It is designed to show how to operate within the TEDS electronic environment. See IRM 7.11.1, Employee Plans Determination Letter Program for case review instructions.

(3) **Policy Owner:** Director, EP.

(4) **Program Owner:** EP.

(5) **Policy Goals:** To explain TEDS:

- Case assignment capabilities and options.
- Case processing steps.
- Proposed closing and managerial review steps.

7.15.7.1.1
(11-24-2021)
Background

(1) Tax Exempt Determination System (TEDS) is a web-based information system that provides an electronic case and inventory management system Tax Exempt and Government Entities (TE/GE) Determinations business units use to manage cases.

(2) TEDS was launched as a pilot in 2003 and from that time on, with a few exceptions, the EP Determination applications have been processed using this electronic system. EP Determination applications are uploaded to TEDS and, using on-screen capabilities, specialists review and process cases in TEDS.

7.15.7.1.2
(11-24-2021)
Authority

(1) Delegation Order 7-1, IRM 1.2.2.8.1, states the Director, Employee Plans has authority to issue favorable DLs on the qualified status of:

a. Pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans under IRC 401, IRC 403(a), IRC 409, IRC 4975(e)(7).
b. The status for exemption of any related trusts or custodial accounts under IRC 501(a).

(2) Find a complete list of delegation orders governing EP Rulings and Agreements at *http://www.irs.gov/uac/Delegation-Orders-by-Process1.*

7.15.7.1.3
(11-24-2021)
Acronyms

(1) The table lists commonly used acronyms and their definitions.

Acronym	Definition
BRE	**Business Rules Engine**
DL	Determination Letter
EDS	EP/EO Determination System
EP	Employee Plans
EP/EO	Employee Plans-Exempt Organizations
NAI	National Assigned Inventory

Acronym	Definition
BRE	**Business Rules Engine**
NUI	National Unassigned Inventory
TE/GE	Tax Exempt and Government Entities
TEDS	Tax Exempt Determination System

7.15.7.2
(11-24-2021)
Case Assignment

(1) For case assignment procedures, see IRM 7.11.2. The group manager:

a. Selects and assigns cases.
b. Can delegate the case assignment role to others in their group.

(2) When an assignment is complete, TEDS sends an inbox notification to the manager and assignee.

7.15.7.2.1
(07-19-2013)
Case Assignment Capabilities

(1) TEDS has several case assignment options. An assigner can assign:

- One or several cases to an individual.
- One or multiple cases to the group.

7.15.7.2.2
(07-19-2013)
Case Assignment Process

(1) The group managers and other case assignors can assign cases to:

- A group's unassigned inventory in status 75.
- A specialist.

(2) The group manager's inventory consist of unassigned group cases available for assignment to group members.

(3) To start the case assignment process, the assigner runs an advance search for the desired:

a. Unassigned inventory (status 51, 61, 71, or 91).
b. Case criteria (control dates, case categories, form numbers, etc).

Note: See IRM 7.11.1, and IRM 7.11.2, EP Case Assignment Guide for case assignment help.

(4) Using the advanced search results the assigner follows the steps in the table below:

Step	Action
1.	Select the case(s) to be assigned (may assign up to 50 cases at one time). Highlight the case(s) by holding down the **Ctrl key** See Exhibit 7.15.7-1 Select Cases for Assignment.
2.	Click **File** on the gray toolbar.

Step	Action
3.	Select **Change Status**, or right click on selected case. See Exhibit 7.15.7-2 Change Status File Option.

Note: When using Advanced Search for assigning case(s) “must” use **Contains**.

(5) The **Selected Status** screen displays the statuses in a drop-down menu. See Exhibit 7.15.7-3, Select Status Screen.

Example: Select Assign Case (Non-Merit) -- 75/52, Assign Case (Merit) -- 75/62, or Assign Case (AP) -- 75/72 from the drop-down menu.

(6) The Assign Case screen displays a list of cases available for assignment. See Exhibit 7.15.7-4, Assign Case Screen. The assignor can assign case(s) to the group (status 75) or assign cases to individuals within the group. To assign cases to the unassigned group inventory, the assigner must either:

- Select the Group Number.
- Select **“view screeners”** next to the group number.

(7) To complete the assignment, scroll down to select the individual specialist to whom the case(s) will be assigned.

(8) A confirmation screen displays the newly assigned:

a. Case name(s).
b. Case number(s).
c. Group or assignee number.

(9) If case assignment is successful, TEDS updates the case:

- To status 52, 62, 72, or 75.
- History to reflect the activity.

(10) Click **Close** at the bottom right of the screen to return to the main screen.

Note: You may receive a message indicating “selected National Unassigned Inventory (NUI) case(s) could not be assigned.” This may occur when assigning cases to the group inventory or directly to a specialist if another case assigner was attempting to assign the same case to another user at approximately the same time. The assigner whom TEDS recognizes as requesting the case first will receive the case assignment.

7.15.7.2.3
(07-19-2013)
Group Inventory

(1) Each manager has cases in various status codes that are considered part of their group inventory. Group inventory is considered part of the National Assigned Inventory (NAI).

(2) Group inventory includes cases:

a. Assigned directly to members of the group – these cases can be in various stages of completion.
b. Completed by the specialist and are waiting for managerial review.
c. In unassigned group inventory or “group suspense”.

(3) Group inventory is “owned” by the group. If a group manager changes, all group inventory remains associated with the group rather than the individual manager. Group manager changes are completed via an Online 5081 request. Temporary group manager delegations are completed by the group manager through role delegation. See IRM 7.15.4, Tax Exempt Determination System (TEDS) Roles and Delegation.

(4) The group manager and:

a. The Specialist have dual ownership of a case assigned directly to members of the group.
b. Anyone above the group manager (e.g., Area Manager) can view the group inventory and may have other permissions to the case(s).

(5) The group manager’s “My Cases” inventory:

a. Lists all cases assigned in the group.
b. Identifies specialist assigned to the case.

(6) The group manager can also view cases assigned to each specialist within the group by using the “User Cases” cabinet or selecting “Reports” and then clicking “Specialists Inventory”.

7.15.7.2.4
(07-19-2013)
Reassigning, Changing the Status, or Transferring Cases

(1) A manager may need to reassign/transfer case(s) to another user. Only a group manager or assigner can reassign cases assigned to the group or the group members. Cases can be assigned from one user to another or from one group to another.

(2) To reassign or transfer a case, the case must be updated to status 74, 74PC or 75 before reassignment to another specialist or group.

(3) To reassign, update the status, or transfer a case, the manager or assigner must take the following steps:

Step	Action
1.	From My Cases Highlight the case(s) to be updated. See Exhibit 7.15.7-5, Select Case for Transfer or Reassignment. ***Note:*** Multiple cases can be selected by holding down the “Ctrl key” and high-lighting each case or holding down the shift key and highlighting the top and bottom case to select consecutive cases.

2.	Click“ File,” then click “Change Status” and then from the select status change drop-down menu select 75, Group Transfer or the desired assign or unassign action from the drop-down box. See Exhibit 7.15.7-6, Select Desired Actions.
3.	When the “Case Transfer” or “Case Assign” screen appears with the selected case(s), click on the link for the desired group or specialists. A confirmation screen showing the completed action will be received.
4.	Click “Close” to return to main screen.

Note: An automatic case chronology entry is created to reflect the case reassignment or transfer.

(4) If a specialist transfers to another work group, case(s) in an active assigned status automatically transfers with him/her. Specialist group reassignment is completed via Online 5081 request. This is the only action that the group manager or designee takes.

(5) Cases in status 74, 74PC, or 37 don’t transfer with the specialist even though they may appear in the specialist’s My Cases listing. Cases in these statuses are considered unassigned group inventory and remain with the group.

7.15.7.3
(09-08-2014)
Modifying Data

(1) Maintaining accurate records is an important function of the determination application process. As part of reviewing determination cases, specialists verify that entity information and other case data are correct in TEDS (such as, correct name, address, user fee paid, etc.)

(2) Correction to data and entity information must be made when the case is open.

Reminder: Information flows from TEDS to EDS. Therefore, all case updates must be made in TEDS for cases established in TEDS. Once an update is made in TEDS it rolls to EDS. Don’t make updates in EDS as this will cause a blocked error message, (EDS Block). Once a case has an EDS block, no TEDS updates will roll to EDS.

(3) If a case has an EDS block,

a. A specialist can only update a case to status 74.
b. A manager can only update a case status 74 or 75. To remove the EDS block, contact the designated manager. Once the block is removed, the case can be closed.

(4) A TEDS case with an EDS block in TEDS will have an Event Code EB, (EDS Block).

a. An EDS Block Indicator is set.
b. The Event Code EB and the EDS Block Indicator are set when a transaction to EDS is blocked.

(5) The EDS Block update is recorded in the Case History Report on TEDS and EDS.

7.15.7.3.1
(09-08-2014)
Comparing Recorded Data with Scanned Image

(1) To ensure case accuracy, you will verify application entity information with scanned data.

(2) Make changes as necessary to the data.

7.15.7.3.2
(09-08-2014)
Changing Basic Entity Data

(1) Entity information can be viewed and must be edited from the File drop-down menu. Entity information consists of:

- Applicant name.
- Employer Identification Number (EIN).
- Name control.

(2) To change entity information follow these steps:

Step	Action	See
1.	Open the case to **Case Folder Level**.	Exhibit 7.15.7-7, Case Folder Level.
2.	Click **File** then from the drop-down menu select **Change Case**. You can also highlight the case information line then right click on the case information line and select from the dialog box **Change Case**.	Exhibit 7.15.7-8, Change Cases.
3.	A new window opens. Select **Modify Entity Information** from the drop-down menu, Click **OK**.	Exhibit 7.15.7-9, Modify Entity Information and Exhibit 7.15.7-10, Modify Entity Information Screen.

4.	Correct the information as needed. ***Reminder:*** When modifying the applicant name, the only special characters allowed are hyphen (-) and ampersand (&). When changing the name control, refer to Document 7071-A, **Name Control Job Aid - For Use Outside of the Entity Area.**	
5.	Click **OK** when finished.	
6.	Review the entity information to ensure the change was accepted.	
7.	Click **Send Update to EDS**. You can also highlight the case information line then right click on the case information line and select **Send Update To EDS** from the dialog box.	
8.	Click **OK** on Send Update to EDS screen..	See Exhibit 7.15.7-11, Send Update to EDS.

7.15.7.3.3
(09-08-2014)
Changing Disclosable Indicator

(1) The disclosable indicator consists of a "T" for Non-Disclosable & "F" for Disclosable. The indicator is changed much like the entity information is modified. See Exhibit 7.15.7-12, Make Case Disclosable/Confirmation.

(2) To change the disclosable indicator:

Step	Action
1.	Open the case to the main screen level.
2.	Click **File** then **Change Case** from the drop-down menu. You can also highlight the case information line then right click on the case information line and select **Change Case** from the dialog box.
3.	A new window opens. Select **Make Case Disclosable** from the drop-down menu and click **OK**.

4.	Select **Make Case Disclosable** from the drop-down menu and click **OK**.
5.	A new window opens, again click **OK** to confirm.

7.15.7.3.4
(09-08-2014)
Accessing Case Information

(1) To ensure accuracy, you will also compare the information on an application with the data that is stored in the "Case Information" file. You may also need to enter additional case information for case closing. You can make changes to many of the Case Information data items.

(2) From the case level view, access the Properties Information screen:

a. Right click on the "Case Information" line.
b. Left click "Properties" line in dialog box.

(3) Access to the Properties information screen can also be obtained by clicking on the blue *icon* to the right of the Case Information line from the My Cases view on search results. See Exhibit 7.15.7-13, Accessing Case Information From the Case Information View and Exhibit 7.15.7-14, Accessing Case Information From the My Cases View or Search Results.

7.15.7.3.5
(09-18-2015)
Case Information Screen

(1) You can modify case information from the "Case Information: Info" screen. The "Case Information: Info" file lists case data under several different headings. See Exhibit 7.15.7-15, Case Information: Info.

(2) The" Case Information: Info" screen has the following tabs:

- General Case Info.
- Plan Info.
- Receipt and Handling.
- Entity Data.
- Contacts.
- EP Closing Data.
- Permissions.

(3) Each of these tabs contains different information. You must click **OK** at the bottom of the screen for TEDS to accept the entries or corrections. Generally, you will update information on all tabs prior to selecting **OK**. You will be asked whether EDS should be updated and then be returned to the case main screen.

7.15.7.3.6
(09-08-2014)
General Case Info. Tab

(1) The Case Information file opens to the General Case Info. tab. See Exhibit 7.15.7-16, General Case Info.

(2) Authorized TEDS users can make changes or enter information into open fields including:

- Expedite Reason Code.
- Closing Code.
- Request Type.
- Case Grade.
- Plan Name
- Plan Number

(3) Authorized TEDS users can update the following indicators:

- Potential Duplicate Flag.
- Pending Action.
- Cycle On.

(4) TEDS users can view the status of the EDS Block Indicator and Routing Slip Indicator from the EP Properties Info Screen.

7.15.7.3.7
(09-08-2014)
Editing Case Categories

(1) Case Categories (e.g., Initial application/submission, amended plan, Affiliated Service Group, etc.):

- Are initially determined by the opening business rules.
- Can be edited by the case owner or other authorized TEDS user.

(2) Editing Case Category is similar to the process described in IRM 7.15.6.7.3, Adding Column Headers or IRM 7.15.6.4.4, Removing Column Headers.

(3) To edit a Case Category:

Step	Actions
1	Click **Edit** next to Case Category on the General Case Info. tab.
2	Highlight the category to be added or removed.
3	Click **Add** or **Remove**.
4	Highlight the category to be reordered on the lower box (if applicable).
5	Click **Move Up** or **Move Down** (if applicable).
6	Click **OK** or **Cancel.**

See Exhibit 7.15.7-17, Editing Case Category and Exhibit 7.15.7-18, Add Remove or Reorder Case Category.

7.15.7.3.8
(09-08-2014)
Plan Info Tab

(1) The specialist must, if necessary:

- Enter plan information.
- Make changes to fillable fields.

See Exhibit 7.15.7-19, EP Plan Info. Tab.

Note: If Model Plan Type is Master/Prototype, Volume Submitter, Standardized or Nonstandardized, the Letter Serial Number must be completed or the case won't close.

7.15.7.3.9
(09-08-2014)
Receipt and Handling Tab

(1) The specialist is responsible for ensuring that the user fee payments are correct. Use the Receipt and Handling Tab to verify that user fee payments are correct. See Exhibit 7.15.7-20, Receipt and Handling Tab.

(2) The specialist will correct the Payment Status and Fee Code as necessary or review for dishonored check information.

Note: The payment status must be C or V in order for the case to close.

(3) The Receipt and Handling Tab displays:

- Case receipt data.
- Scanning information (including indication of non-scannable items).
- User fee indicator.
- Dishonored check indicator.

7.15.7.3.10
(09-08-2014)
Entity Data Tab

(1) The specialist is required to correct or compete the fillable fields such as applicant address and phone number as necessary. See Exhibit 7.15.7-21, Entity Data Tab.

(2) This tab also displays total time charged to the case. If time charged is inaccurate, it must be corrected within the incorrect case chronology entry.

7.15.7.3.11
(09-08-2014)
Contacts Tab

(1) The Contacts tab contains Power of Attorney information. See Exhibit 7.15.7-22, Contacts Tab.

(2) The specialist is required to correct the fillable fields, as necessary, including checking the box(es) to indicate copies of letters that go to the POA(s). (IRM 7.11.1).

7.15.7.3.12
(09-08-2014)
EP Closing Data Tab

(1) When the application is ready to be submitted for closure, the Closing Letter Number is to be entered. The format to be used is the Letter number, followed by .000. (ex. 5274.000).

(2) After verifying that all information is correct click:

- “OK” to accept changes.
- “Cancel” to delete changes.

(3) An Update to EDS screen appears. Unless procedures otherwise require an update, it isn’t necessary for you send this manual update to EDS. An update is automatically sent to EDS when a status change occurs. Select as appropriate:

a. “OK”.
b. “Cancel”.

7.15.7.4
(09-08-2014)
Importing and Moving Documents

(1) TEDS allows the specialist to import documents prepared outside of TEDS into a case file.

(2) The specialist can perform the following functions:

a. Browse computer files.
b. Import additional documents and work papers.
c. Move documents to the disclosable, non-disclosable folder or purge folder.
d. Edit imported documents.
e. Copy a document in one case file into another case file within the specialist’s inventory.

7.15.7.4.1
(09-08-2014)
Importing Documents to Case Files

(1) After successfully importing, the document can be moved to the appropriate destination folder. See Exhibit 7.15.7-23, *Import: File Screen*.

Caution: Don't import a document if the case status is 74, 74PC or 37.

(2) To import a document:

Step	Action
1.	From the case main screen, click on the **Documents** folder.
2.	Click on the **Working** (or other target) folder.
3.	Click **File** and select **Import** from the drop-down menu.
4.	If a security warning screen appears, select **Run**.
5.	On the file import screen, click **Browse**.

(3) To import any file located on the computer use the Choose File box:

Step	Action
1.	Locate and highlight the desired file on the computer.
2.	Click **Open** on the Chosen File box.
3.	To import an additional document(s) at the same time, select the next **Browse** box and repeat the above steps.
4.	After the desired documents have been selected, click **Next** or click **Cancel** to abort the import.

(4) After the documents are selected for import, you will identify the document on the Import: Object Definition screen. This information must be entered for each imported document to ensure correct identification and placement in the electronic case file. See Exhibit 7.15.7-24, Import: Object Definition Screen.

(5) On the Import: Object Definition screen:

Step	**Action**
1.	Change filename if desired.
2.	Select the Document Type from the drop-down menu.
3.	Select the Document Name from the drop-down menu.
4.	Click Finish to complete the import process.

7.15.7.4.2
(09-08-2014)
Moving Documents

(1) After the import is complete, the document appears in the Working folder (or other targeted file) and is part of the case file. Documents imported to a case's Working file or placed in an incorrect folder must be moved to the appropriate destination folder (for example, from the Working folder to the Disclosable or Non-disclosable folder).

(2) The specialist can move documents between the following folders:

- New Documents folder.
- Working folder.
- Disclosable folder.
- Non-disclosable folder.
- Purge folder.

(3) Specialists must ensure that all documents are in the correct folders for case closing and archival purposes before submitting the case to the manager for review.

(4) All documents in the New Documents must be moved to the appropriate folder in order to close the case in TEDS. See Exhibit 7.15.7-25, Document to be Moved/New Folder Destination, and Exhibit 7.15.7-26, Destination Confirmation Screen.

Caution: Don't move a document if the case status is 74, 74PC or 37.

(5) To move a document:

Step	**Action**
1.	Open the folder of the document to be moved.
2.	Select the document to be moved.
3.	Click **File** and select the correct destination folder from the drop-down menu or right click on the selected document and select the correct destination folder.
4.	After you select the desired document destination, the display screen confirms that TEDS will move the document to the requested location. Click **OK** to complete the action or **Cancel** to abort.

7.15.7.4.3
(09-08-2014)
Editing Imported Documents

(1) You can make changes within the system to documents imported into the case file. See Exhibit 7.15.7-27, Select Document for Editing/Select File Edit.

(2) To edit an imported document:

Step	Action
1.	Open the folder where the document is located.
2.	Click **File** and select **Edit** from the drop-down menu, or select **Edit** by right clicking on selected document.
3.	If the Internet Explorer Security Warning appears, select **Run**.
4.	A key will appear next to the name of the document being edited.

Caution: Don't make changes to a document if the case status is 74, 74PC or 37.

(3) The selected document will open in the appropriate program (i.e., Word, Excel, or Adobe). After you make the desired changes, save the document using the program's save functions and then close the document.

Note: If saving your document to a hard drive secure area, ensure that you notate the file location. When you check in the document TEDS will ask you to identify the location.

(4) After saving and closing the document, go back to the TEDS folder where the original is located (the document still has a key next to it indicating that the document has been checked out and is being edited). See Exhibit 7.15.7-28, Checked Out Locked Document (Key Showing).

(5) To complete the editing process:

Step	Action
1.	Highlight the document to be checked in.
2.	Select **File**, or right click on the selected document.
3.	From the menu, select **Check In** to accept the changes or **Cancel Check Out** to keep the original version of the document.
4.	After selecting Check In, a Check In screen appears. Exhibit 7.15.7-29, **Check In Screen**. TEDS will designate a save version. ***Caution:*** Don't change the default.
5	Complete desired entries (entries aren't required).
6.	Click **OK** to finish.

(6) To check in the edited document:

Step	Action
1.	Select **Check In** from the File drop down menu.
2.	Click **OK** to Check in confirmation screen.

Caution: Selecting **Cancel Check Out** won't save document edits.

(7) Ensure that all documents are checked in or that check outs are cancelled prior to case closing.

(8) You can view the edited document by clicking on the document link.

Note: The key icon should no longer be next to the document name.

7.15.7.5 (09-08-2014) Copying TEDS Documents

(1) The specialist can select one or more documents in a TEDS case and copy the documents into another case file. Both cases must be assigned to the specialist. See Exhibit 7.15.7-30, Copy Document to Another Case.

(2) To copy a document:

Step	Action
1.	From the case main screen, click on the **Documents** folder.
2.	Click on the folder containing the document.
3.	Select the document.
4.	Click **File**, or right click on selected case, then select **Copy Documents to Another Case** from the drop-down menu.
5.	Select the Case to copy the documents.
6.	Enter the target case number.
7.	Select the correct destination folder from the drop-down menu.
8.	Click **OK** or **Cancel** to abort.
9.	A verification screen will display the applicant name and EIN of the target case as well as the document to be copied.
10.	Verify target information.
11.	Click **OK** to complete action or **Cancel** to abort.
12.	A copying document confirmation screen appears.

7.15.7.5.1 (09-08-2014) Tracking Copied Documents

(1) Copied documents are tracked in the destination case's history. Tracked information includes:

- Originating case number.
- Copied document(s).

(2) Access case history information from the main case screen Case History link or in the case level reports. No information is tracked in the originating case.

7.15.7.5.2 (09-18-2015) Potential Error Messages

(1) TEDS will generate an error message when the selected documents can't be copied, Error messages are generated if the target case isn't assigned to the user or an unrecognized case number is entered.

Sample Error Message

The following Documents will NOT be copied due to errors.
Cannot copy documents to case EP-2018000-000000. The case must be in your inventory in order for you to copy documents.
Case EP-2018000-000001 was not found.

Figure 7.15.7-1

7.15.7.6
(09-08-2014)
Preparing a Case for Closing

(1) After a specialist identifies and resolves all issues for a case the specialist will complete the closing information and update the case to status 74PC in TEDS to submit for managerial review.

(2) The specialist works the case in TEDS and creates the determination letter in the Repository.

7.15.7.6.1
(09-18-2015)
TEDS Case Closure

(1) State in your case chronology entry the reason for updating the case to the manager. The primary reasons to send a case to the manger are:

- Is ready for proposed closure.
- Needs to be reassigned.
- Must be placed in suspense.

(2) Updating a case to the manager is basically the same in all three circumstances. However, the closing information only needs to be completed for proposed closure cases updated to the manager in Status 74PC.

(3) Before submitting a case to the manager for closure, you must:

a. Verify case data is correct (for example, total case time, transcribed data in pre-populated fields, user fee data, etc.)
b. Verify all documents are in the correct folders. Import all documentation (workpapers, correspondence). (IRM 7.15.7.6.3).
c. Input closing information.

7.15.7.6.2
(09-18-2015)
Entering Closing Information

(1) The specialist is responsible for ensuring that all information is correct.

(2) Closing information and case data are located in the Case Information file. Required closing information includes information currently contained on the back of Form 5621 (for example, closing codes, law indicator, vesting code, etc.).

(3) Access the Case Information file:

Step	Action
1.	From My Cases, click on the blue I to the right of the Case Information link.
2.	From within the case file, right click on Case Information and select Properties from the drop-down menu.
3.	After making changes to the case information file, Click **OK** to accept changes or **Cancel** to abort changes.
4..	On the Update to EDS screen, click **OK** to update to EDS or **Cancel** to abort. See Exhibit 7.15.7-31, Update to EDS.

7.15.7.6.3
(09-18-2015)
Updating Case(s) for Manager Review

(1) Prior to updating a case to Proposed Closure in status 74PC you will:

- Document the case file.
- Move documents into proper folders.
- Check the total time.
- Enter the closing information.
- Ensure the user fee is correct or validated.
- Ensure that the transcribed information is correct.

(2) When the case is updated for managerial review or reassignment, the specialist will update the case to the manager in status 74.

(3) The specialist can update a single case or multiple cases for managerial review or proposed closure.

(4) To select cases for review if updating:

- A single case, open the case to the case level view or update the case from My Case view.
- Multiple cases, select the desired case by holding the control key and highlight the line of each case.

(5) After the case(s) has been selected:

Step	Action
1.	Click File.
2.	Select Change Status from the drop-down menu. See Exhibit 7.15.7-32, Select Change Status.
3.	Select For Manager Review – 74 or For Proposed Closure – 74PC from the drop-down menu.
4.	Click OK to confirm or Cancel to abort. See Exhibit 7.15.7-33, **Select Status Change Screen**.

7.15.7.6.4
(09-08-2014)
Closing Business Rules

(1) The closing business rules:

- Run automatically for a status 74PC update.
- Don't run for a status 74 update.

7.15.7.6.4.1
(09-08-2014)
Confirming the Status Change

(1) To determine if the closing business rules ran successfully you will check the case status.

IF the case status	THEN
updated to 74PC.	The closing business rules were successful and the case was updated to the manager for review.

IF the case status	THEN
updated to 62, 52 or 72 with event code BR, or Proposed Closure Failed in Inbox.	You must review the closing Business Rule results to identify and resolve any remaining issues. ***Note:*** The most common issue is forgetting to update closing information (for example, vesting, law indicator, closing code).

(2) To review the Business Rules:

Step	Action
1.	Open the case to the case main screen.
2.	Click on **BRE Results.**
3.	Click on **Summary Messages.**
4.	Summary Messages page appears. Scroll all the way to the bottom and view which Business Rule is preventing the case from closing correctly.
5.	After identifying the issue, update the necessary case information as explained in IRM 7.15.7.6.2, Entering Closing Information.

7.15.7.6.4.2
(09-18-2015)
Indicators that Prevent Closing in TEDS

(1) TEDS Indicators generate a reminder that an issue needs to be resolved before updating the case to manager review. You can view the indicator from the Case Information Screen. See IRM 7.15.6, Navigating the Tax Exempt Determination System (TEDS).

(2) When you attempt to update the case to status 74PC and there are active indicators, you'll receive a message and the case status won't update until the issues are resolved.

(3) If you experience issues closing a case check the following indicators:

- Potential Duplicate Flag (General Case Info. tab).
- EDS Block Indicator (General Case Info. tab).
- Routing Slip Indicator (General Case Info. tab).
- Pending Action (General Case Info. tab).
- Dishonored Check Indicator (Receipt and Handling tab).
- User Fee Indicator (Receipt and Handling tab).
- Mandatory Review (EP Closing Data tab).
- Review Memo Indicator (EP Closing Data tab).

(4) Other reasons that prevent closing in TEDS are:

a. Documents remain in the new documents folder.
b. Case documents are currently Checked Out.
c. Case isn't 60 days old (unless Closing Code is 03, 04, 05 or 30).
d. Payment status not updated to "Correct" or "Verified".
e. Model Plan Type has been specified as "M- Master/Prototype" or "V-Volume Submitter" but the Volume Submitter or Prototype Letter Serial Number are blank.

(5) The case won't close if the following required fields aren't completed:

- Closing Code.
- Request Type (blank for Form 5316).
- Case Grade.
- Plan Year End (blank for Form 5316).
- Plan Effective Date (blank for Form 5310).
- New Law Indicator (blank for Form 5316).
- Vesting Formula Code (blank for Form 5310 & 5316).
- Termination Reason Code (Form 5310 only).
- Plan Termination Date (Form 5310 only).
- Benefit Type (blank for Form 5316).
- Entity Type (blank for Form 5316).

7.15.7.7
(09-08-2014)
TEDS and EDS System Updates

(1) The two determination letter computer systems, TEDS and EDS, work as partners.

(2) After you finish working a TEDS case, enter closing information. The case is then ready to update to status 74PC for Proposed Closing. TEDS also updates the case record in EDS with the following information:

- The current case status (status 74 - For Managerial Review or 74PC - Proposed Closure).
- Any updated entity information.
- Closing data such as law indicator, vesting code, total time on case, etc.

(3) When a case is updated to status 74 or 74PC, the status update is reflected in the manager's case inventory. An inbox notification is also sent to the manager. See Exhibit 7.15.7-34, Manager's Inbox Notification.

(4) When the manager receives a status update for an assigned case and reviews the case, the manager can:

- Update the case for closure.
- Update the case to another open status on TEDS (e.g., status 64, Returned to Technical Screener or status 61, Unassign Case, Technical Screening).

7.15.7.8
(09-08-2014)
Request for Manager Review

(1) When the status of one or more cases is updated to the manager, TEDS sends a notification to the manager. See Exhibit 7.15.7-34, Manager's Inbox Notification. The notification can be titled either of the following:

- Request Manager Review.
- Request Proposed Closure.

(2) When the specialist updates the status of one or more cases to the manager, the status update will also be reflected for these cases in the manager's My Cases cabinet. The My Cases cabinet will contain all cases that belong to the group regardless of the case status.

(3) The manager can update a single case or multiple cases for further processing. After the case(s) have been selected, the remaining steps are the same.

(4) To update a single case:

Step	Action
1.	Open the case to the case level view.
2.	Click File.
3.	Click Change Status (or highlight the case information line then right click on the case information line and select Change Status from the dialog box).
4.	Select desired status and click OK to complete.

(5) To update multiple cases:

Step	Action
1.	Click My Cases and highlight the case line of each case to be updated.
2.	Click File.
3.	Click Change Status (or right click on one of the case lines and select Change Status from the dialog box).
4.	Select desired status and click OK to complete.

(6) Depending on the current status of the case, using a drop down menu, the manager can choose any of the following status codes:

- 37 - Suspense.
- 51 - Unassigned Inventory (Non-merit).
- 52 - Assign to Specialist (Non-Merit).
- 53 - Manager returned to Specialist (Non-merit).
- 61 - Unassigned Inventory (Technical Screening).
- 62 - Assigned to Technical Screener.
- 64 - Manager Returned Technical Screening Case to Specialist.
- 71 - Unassigned Inventory – Accelerated Processing.
- 72 - Assigned to Specialist – Accelerated Processing.
- 73 - Manager Returned to Specialist – Accelerated Processing.
- 74 - For Managerial Review.
- 74PC - For Proposed Closure.
- 75 - Unassigned Inventory in Group.

7.15.7.9
(09-08-2014)
Confirming Selected Status

(1) Status updates that involve case assignment, unassignment, or reassignment may require that the manager designate a recipient similar to the case assignment process.

(2) On the confirmation screen, verify the desired action and click OK to complete the action or Cancel to abort the action.

(3) If the case couldn't update, TEDS alerts the manager that the status change couldn't be completed and identifies the reason. The manager has the discretion to resolve the issue or to return the case to the specialist for resolution. See Exhibit 7.15.7-35, TEDS Alert Cannot Update Status.

(4) When the case status update is complete, click "Close" on the status update confirmation screen.

7.15.7.10
(09-18-2015)
Case Chronology Record

(1) TEDS electronic Form 5464-A, EP/EO Case Chronology Record is listed as a Case Chronology Report. It is located in the Reports drop-down menu.

(2) TEDS automatically calculates and totals all hours charged to the case by the following users:

- Screener.
- Specialist.
- Reviewer.

The function "Sends update to EDS" automatically updates the hours in EDS.

(3) TEDS creates a permanent Case Chronology Report in the nondisclosible folder when the report is exported.

7.15.7.10.1
(09-18-2015)
Automatic Case Chronology Record Updates

(1) TEDS automatically creates a case chronology entry when:

a. A case is transferred from unassigned inventory to assigned inventory or transferred from agent to manager or reviewer.
b. There is a change in case status (even if the case isn't being transferred from one person to another).

7.15.7.10.2
(09-18-2015)
Automatic Case Chronology Record Information

(1) Both manual case chronology entries and system-generated entries contain automatically entered information. TEDS enters the following information for all entries:

a. Current date and time stamp.
b. Current status code.
c. Employee name (Last Name, First Name) and SEID (or System if entry is a system generated).
d. Activity (if entry is system generated).

7.15.7.10.3
(09-18-2015)
Manual Case Chronology Record Entries

(1) These TEDS users can make manual entries:

- Case owner(s).
- Non-case owner.
- Recipients of routing slips.

(2) TEDS automatically stamps the date and time of creation on a manually generated chronology entry. The user also enters the following:

a. The user's role. (Selected from a drop-down menu).
b. A brief description of the entry.
c. An activity code. (Selected from a drop-down menu).
d. The amount of time it took to perform the activity. (Only available to a case owner or recipient of a routing slip).

7.15.7.10.4
(09-18-2015)
Creating a Case Chronology Record Entry

(1) To create a case chronology entry perform the following steps:

Step	Action
1.	From the case main screen, select the **Case Chronology folder** by double clicking on the **Case Chronology line.**
2.	Click **File**, then from the drop-down menu select **Create Case Chronology Entry**.
3.	Complete the appropriate fields using the drop-down menus.
4.	Click **Finish** when done.

See Exhibit 7.15.7-36, Case Chronology Folder, Exhibit 7.15.7-37, Create Case Chronology and Exhibit 7.15.7-38, Complete Case Chronology Fields.

7.15.7.10.5
(09-18-2015)
Case Chronology Options

(1) Select Screener, Specialist, or Reviewer to enter time on a case. If Other is selected, the time won't be added to the total time on a case.

(2) Select multiple activity descriptions by holding the CTRL key while selecting the appropriate activities. All selected activities are shown on the case chronology report.

(3) All follow-up dates you enter are listed in the Case Chronology Folder. The **My Cases** screen, within **Case Information**, shows the earliest open follow-up date.

(4) The **Awaiting Information** (AI) box allows the user to know that a response for information is outstanding. See IRM 7.15.1, Employee Plans TEDS User Manual, Employee Plans User Manual Introduction.

(5) The sub-status remains until the box is:

- Unchecked.
- New documents are scanned into the case folder.
- There is a status change.

7.15.7.10.6
(09-18-2015)
Completing a Follow-up or Editing an Entry

(1) You can easily make changes or corrections to the case chronology entries on cases in your inventory. The case chronology will display both the time and date of the original entry as well as the time and date of the most recent modification.

Note: Once a case has been closed in status 21, 57, or 59, only the records manager can change an entry.

7.15.7.10.7
(09-18-2015)
Correcting a Chronology Entry

(1) To correct a case chronology entry follow these steps:

Step	Action
1.	Access the case which needs to be edited or corrected and double click the **Case Chronology** link.
2.	Select the entry to edit by clicking on the blue button to the left of the entry, the case chronology window will open as a smaller sub window. The user can also highlight the case chronology entry then right click on the entry line and select properties from the dialog box. Case chronology entries are listed in the order created.
3.	The existing information will appear on the case chronology entry screen. Modify the information as needed. If a follow-up has been completed, check the **Follow-up Complete** box.
4.	Click **OK** to accept changes.

(2) See Exhibit 7.15.7-39, Accessing an Existing Case Chronology Entry and Exhibit 7.15.7-40, Accessing an Existing Case Chronology Entry - Using Properties.

7.15.7.10.8
(09-18-2015)
Editing Case Chronology Activities

(1) To edit activities listed on a case chronology entry follow these steps:

Step	**Action**
1.	Access the case chronology entry.
2.	Select **Edit** next to the Activity description.
3.	Highlight the desired activity.
4.	Use the Add or Remove buttons to make the desired corrections.
5.	Click **OK** when completed or **Cancel** to abort activity changes.

See Exhibit 7.15.7-41, Select Activity: Edit and Exhibit 7.15.7-42, Add or Remove Activities From Case Chronology Report.

7.15.7.10.9
(09-18-2015)
Correcting Time on a Case Chronology Entry

(1) The time on the case chronology must match the total time on the Case Information "Entity Date Tab" or the total tracked time charged to the case. See Exhibit 7.15.7-43, Total Time on Entity Data Tab, Exhibit 7.15.7-44, Case Chronology Folder and Exhibit 7.15.7-45, Case Chronology Report Entry with Missing Role.

(2) If the current role wasn't specified or Other was selected use these steps to correct the time:

Step	Action
1.	Locate the incorrect entry.
2.	Select the correct role.
3.	Click OK to update the entry.

7.15.7.11
(09-18-2015)
Case Chronology Report

(1) You can create, view and print a listing of all case chronology entries in a report format.

(2) To create a case chronology report:

Step	Action
1.	Open the case to the case main screen. You can only access the case chronology report from the highest level of the case folder.
2.	Click **Reports** on the gray bar menu.
3.	Select **Case Chronology Report** from the menu and the report will display.

See Exhibit 7.15.7-46, Creating a Case Chronology Report.

7.15.7.11.1
(09-18-2015)
Exporting the Case Chronology Report

(1) Prior to updating the case to status 74, you must export the case chronology report into the Non-disclosable folder.

(2) Exporting the case chronology report creates a Word document that can be used electronically or manually.

(3) The exported case chronology report contains the same information as the screen-generated report but displays it in a different format.

(4) You can make additional chronology entries after the report is created but will need to generate a new report to reflect new entries and information.

(5) To export the Case Chronology Report:

Step	Action
1.	From the open Case Chronology Report Click **"Export to Word".**.

Step	Action
2.	After the export confirmation screen displays, click the Close button. This will return you to the Case Level View.

See Exhibit 7.15.7-47, EP Case Chronology Report and Record.

Note: The specialist can export case chronology reports to Word after the case is in status 74 or 74PC. However, the specialist won't see the case chronology report in the non- disclosable folder. The manager (case owner) will be able to view the case chronology reports the specialist exports to Word after the case is in status 74 or 74PC.

7.15.7.11.2
(09-18-2015)
Printing a Case Chronology Report

(1) To print the exported case chronology report (Word document):

a. Open the Word document.
b. Use any Word print option.

Exhibit 7.15.7-1 (07-19-2013)
Select Cases for Assignment

Select Cases for Assignment

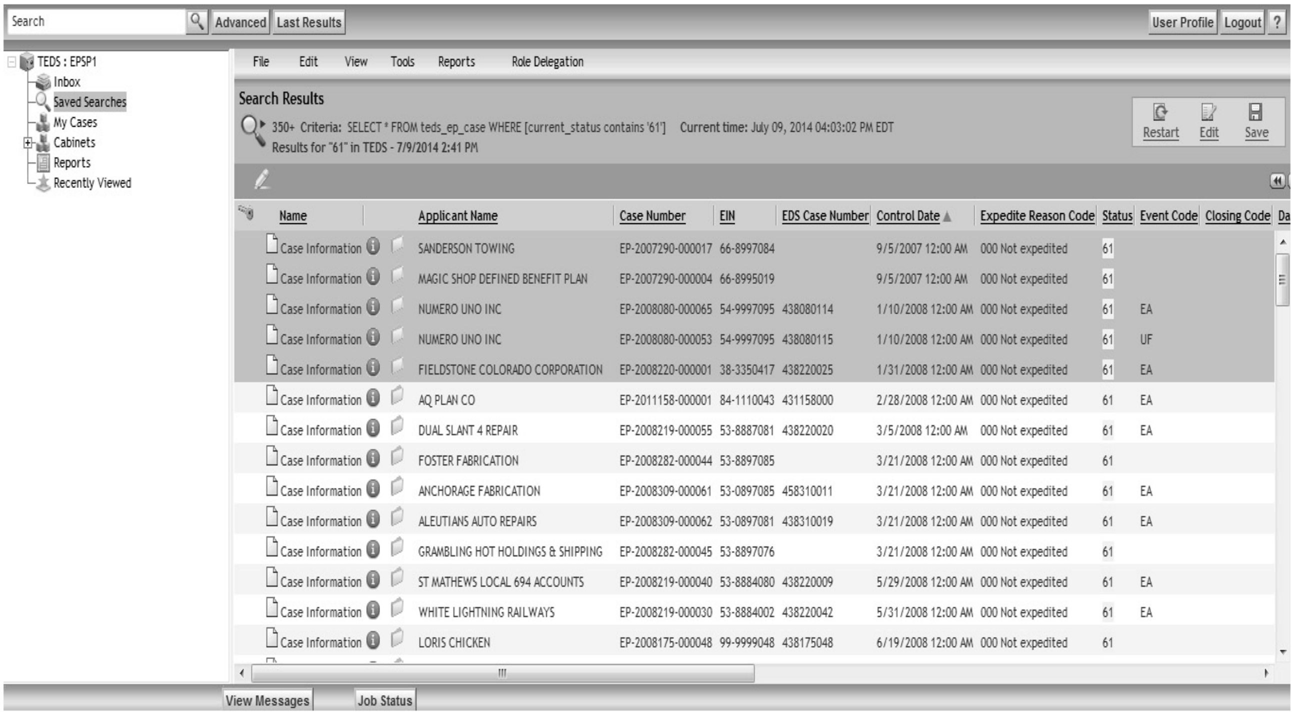


Exhibit 7.15.7-2 (07-19-2013)
Change Status File Option

Change Status File Option

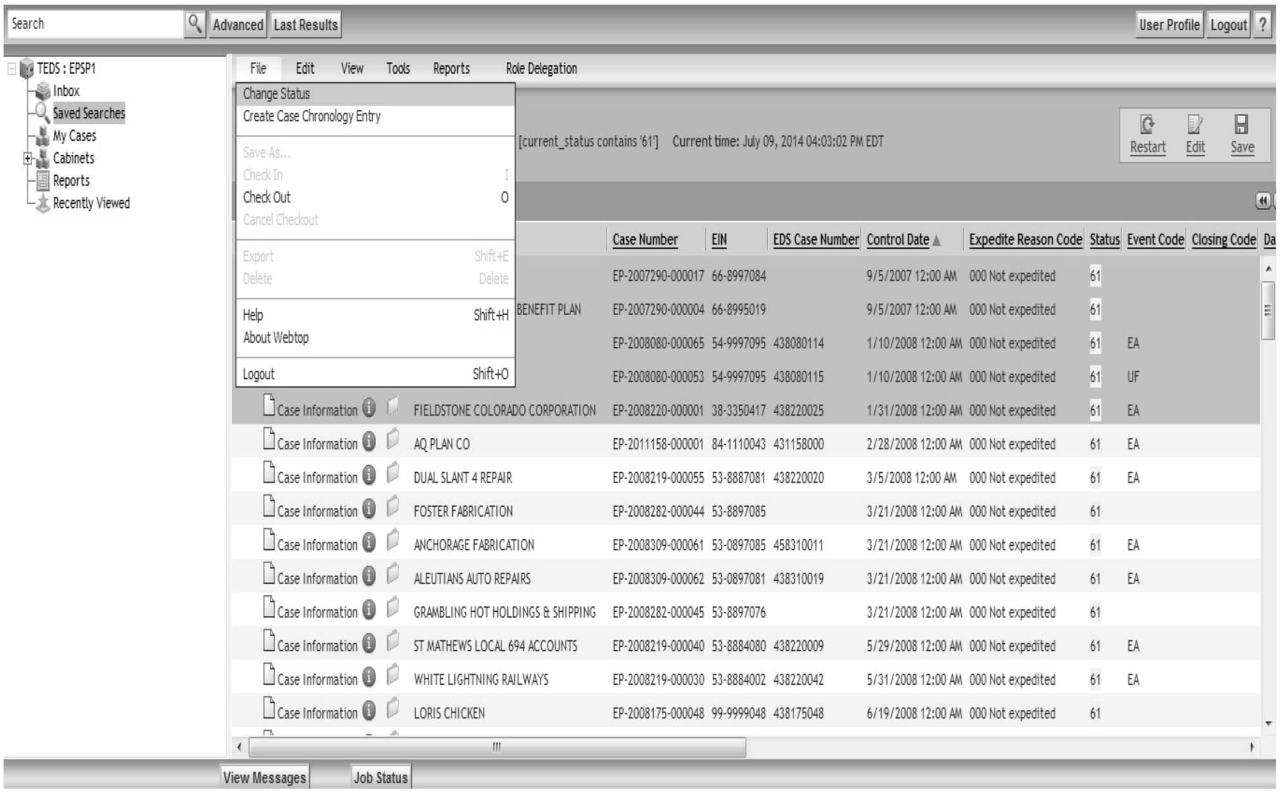


Exhibit 7.15.7-3 (07-19-2013)
Select Status Screen

Select Status Screen

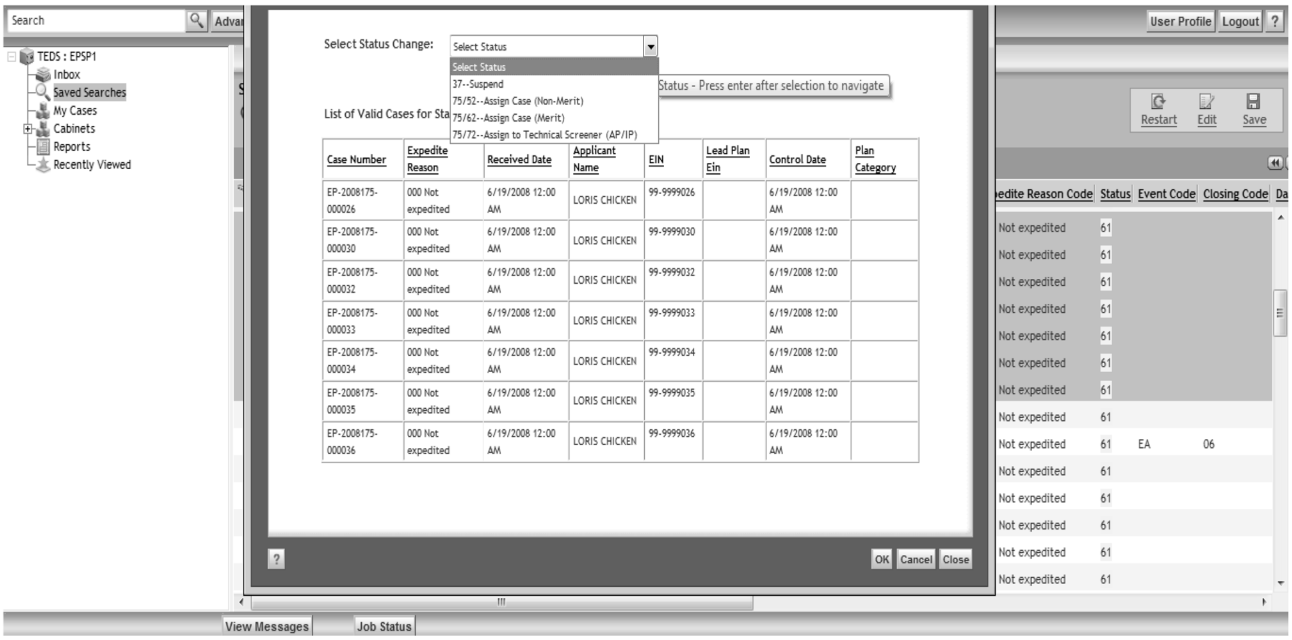
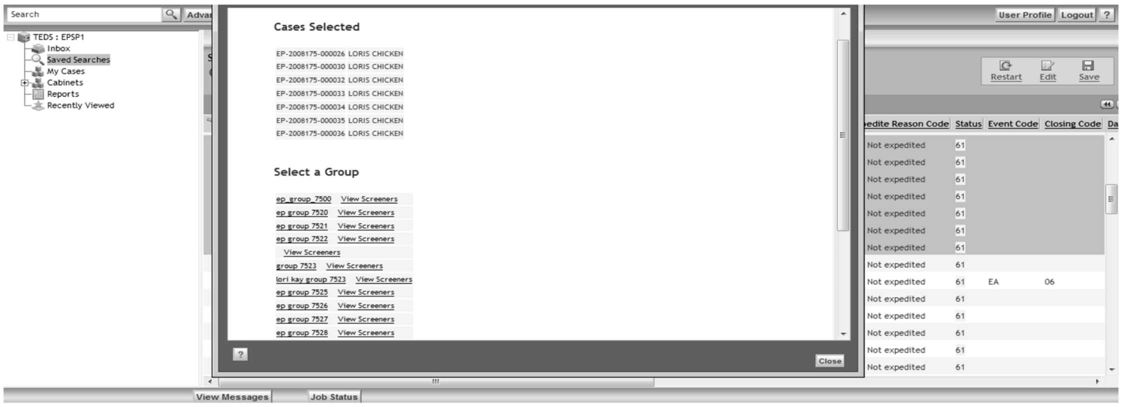


Exhibit 7.15.7-4 (07-19-2013)
Assign Case Screen

Assign Case Screen



55041004

Exhibit 7.15.7-5 (07-19-2013)
Select Case for Transfer or Reassignment

Select Case for Transfer or Reassignment

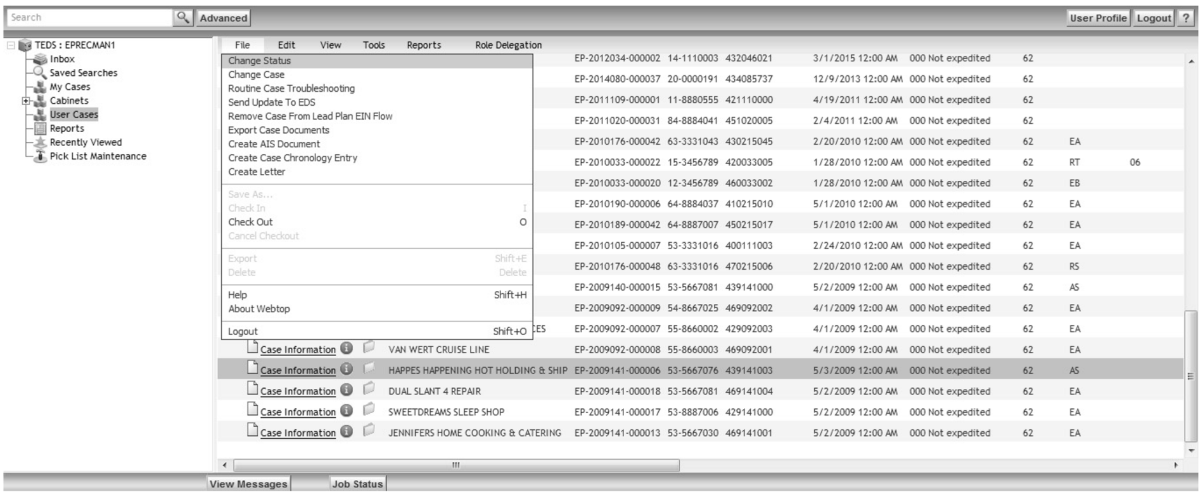
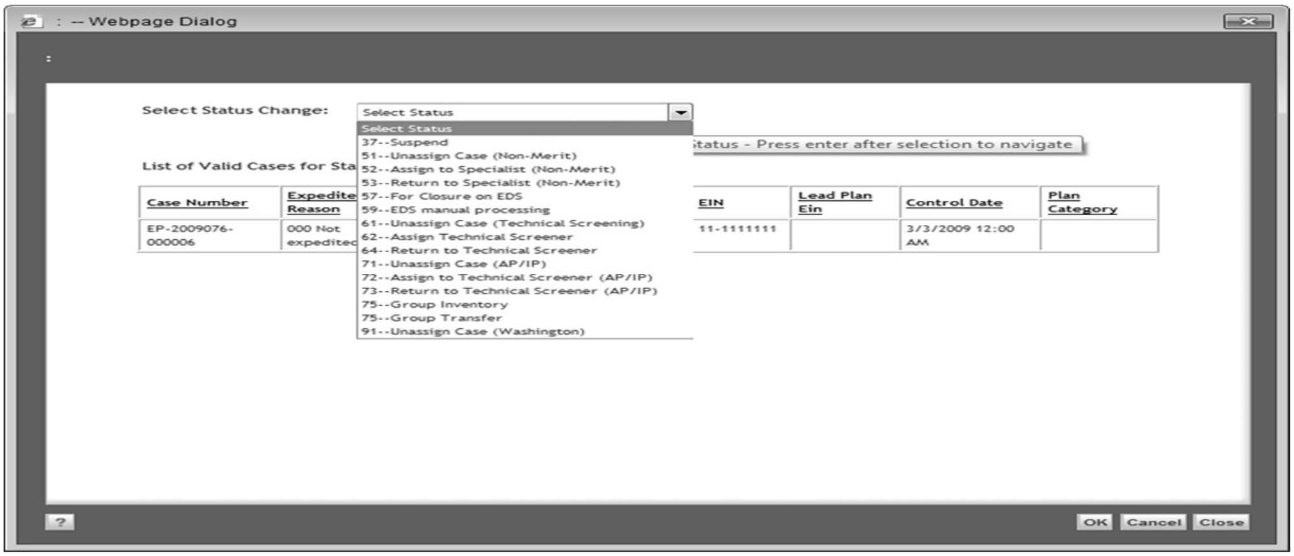


Exhibit 7.15.7-6 (07-19-2013)
Select Desired Action

Select Desired Action



55041006

Exhibit 7.15.7-7 (09-08-2014)
Case Folder Level

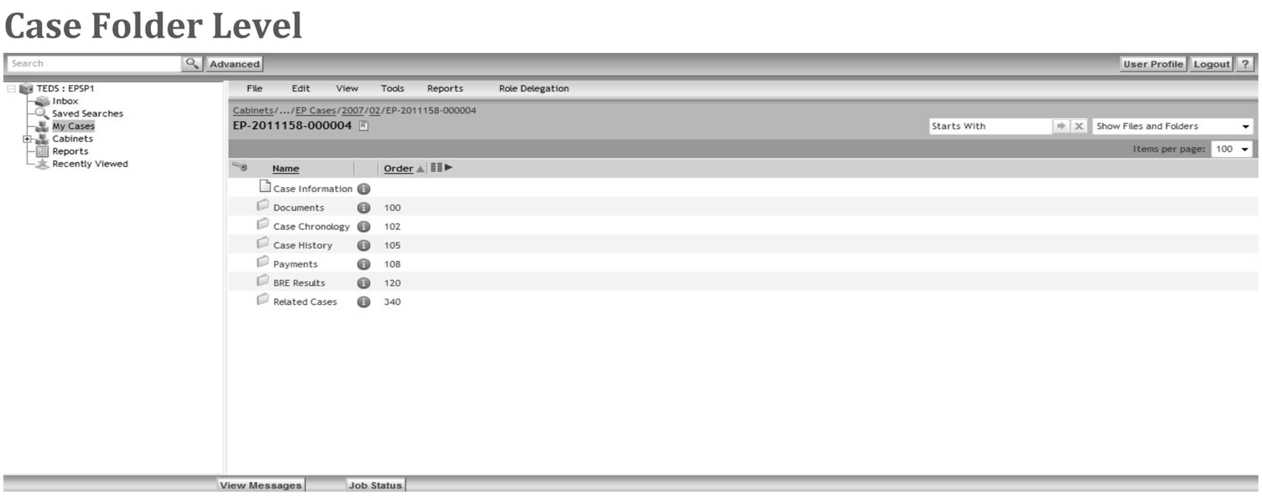


Exhibit 7.15.7-8 (09-08-2014)
Change Case

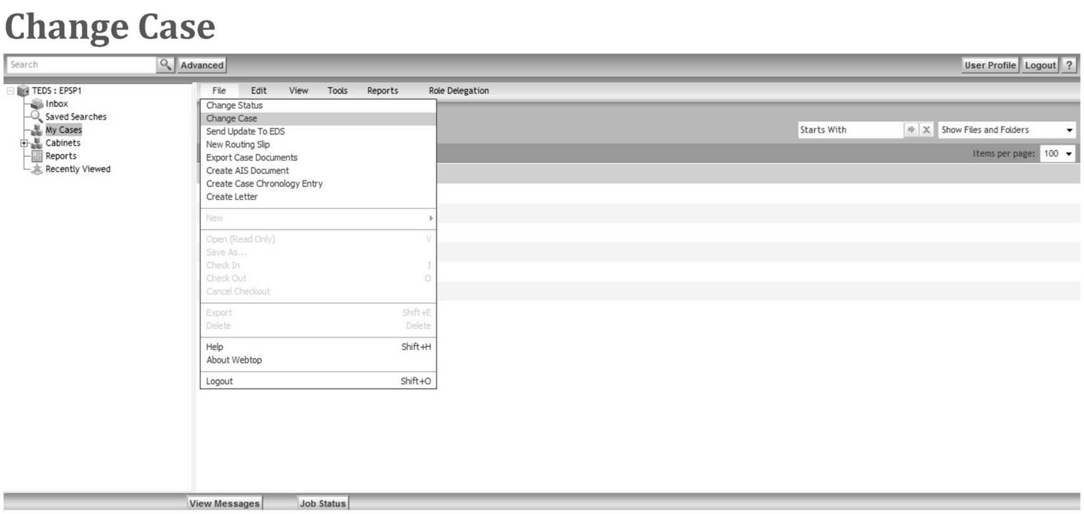


Exhibit 7.15.7-9 (09-08-2014)
Modify Entity Information

Modify Entity Information

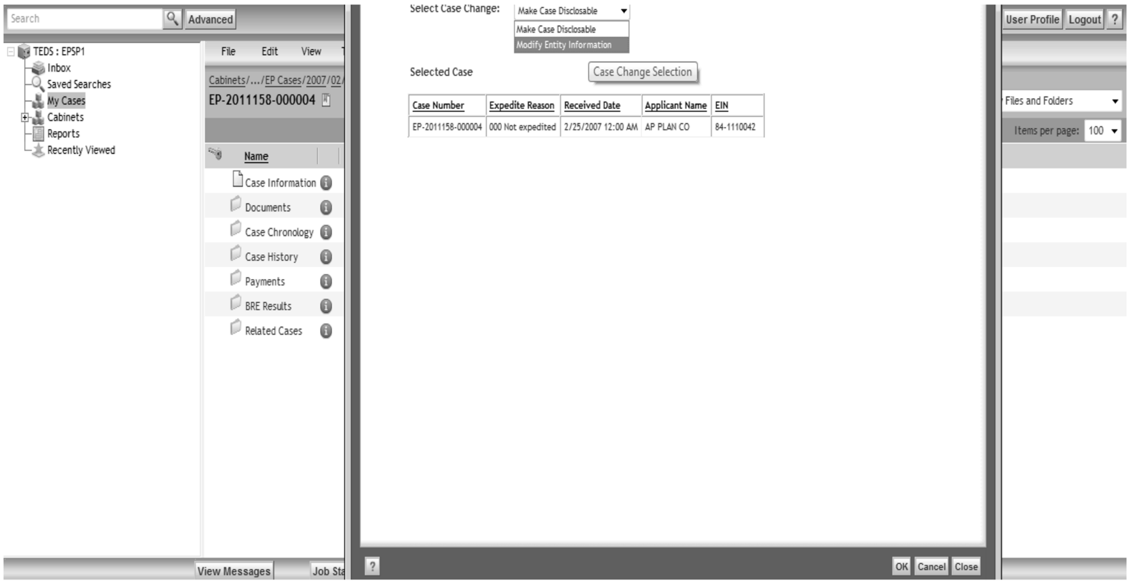


Exhibit 7.15.7-10 (09-08-2014)
Modify Entity Information Screen

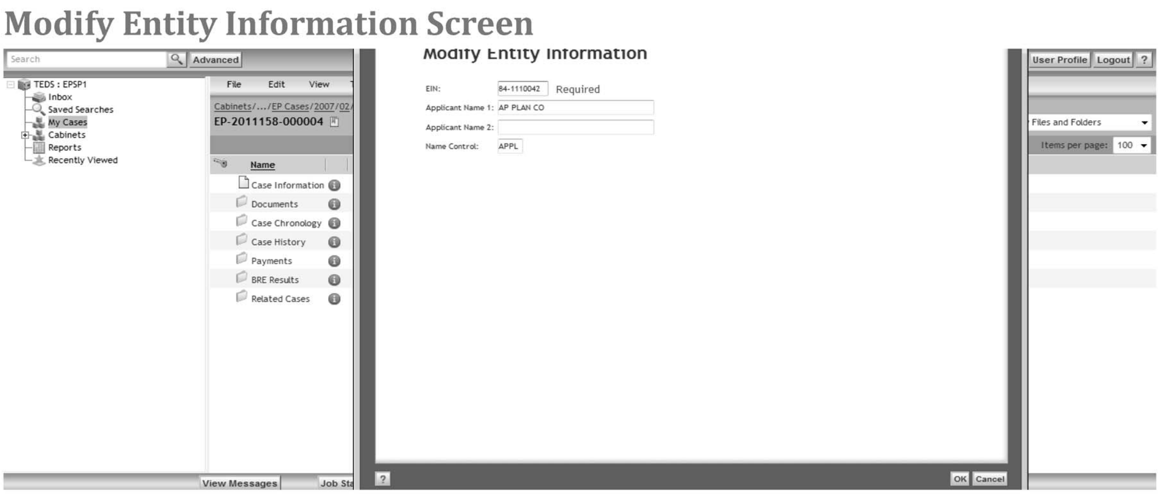


Exhibit 7.15.7-11 (09-08-2014)
Send Update to EDS

Send Update to EDS

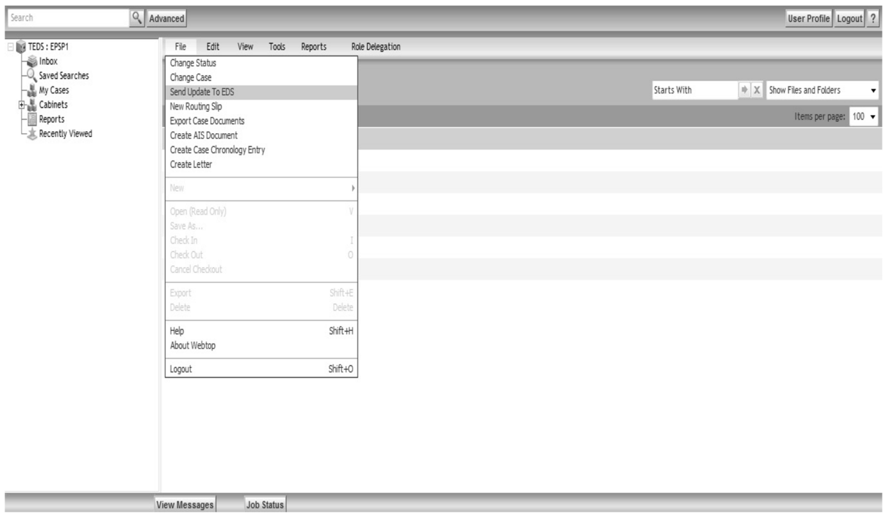


Exhibit 7.15.7-12 (09-08-2014)
Make Case Disclosable/Confirmation

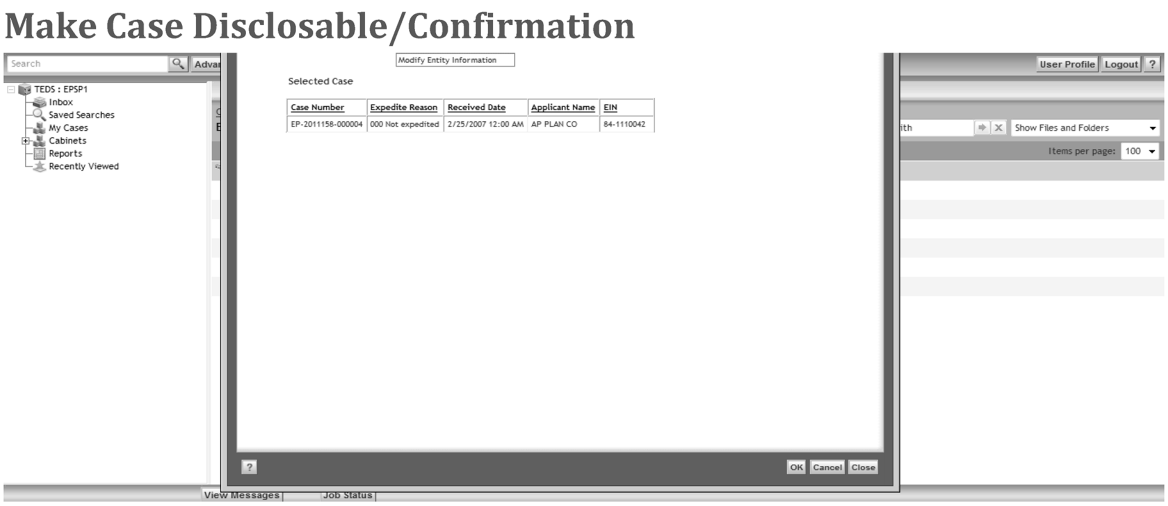


Exhibit 7.15.7-13 (09-08-2014)
Accessing Case Information From the Case Information View

Accessing Case Information From the Case Information View

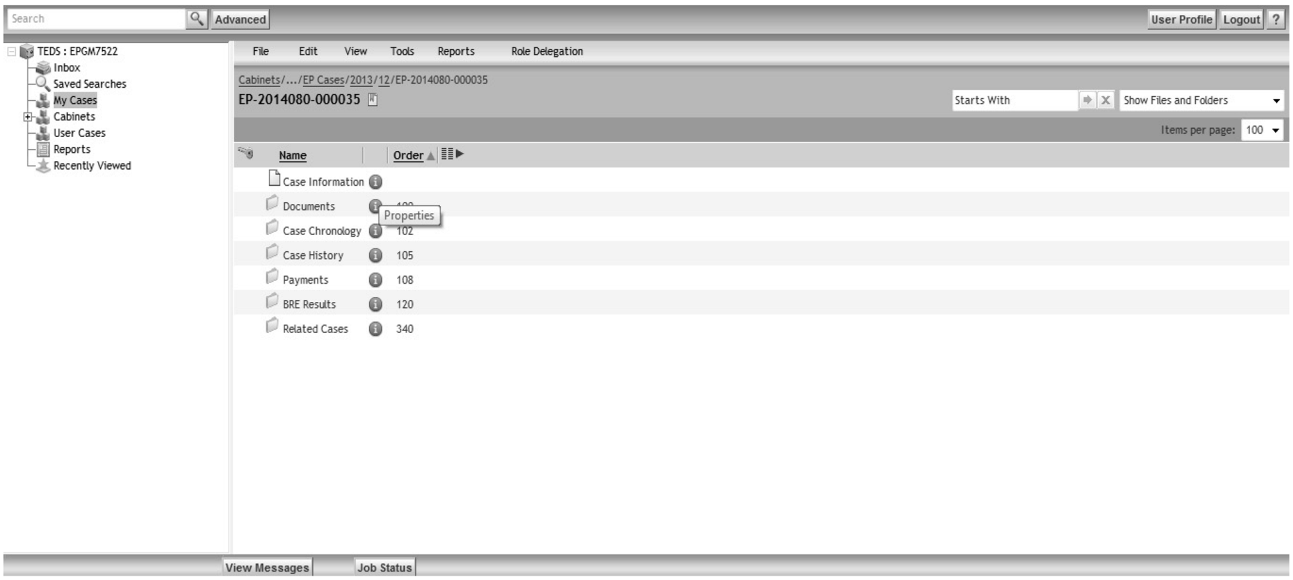


Exhibit 7.15.7-14 (09-08-2014)
Accessing Case Information From the My Cases View or Search Results

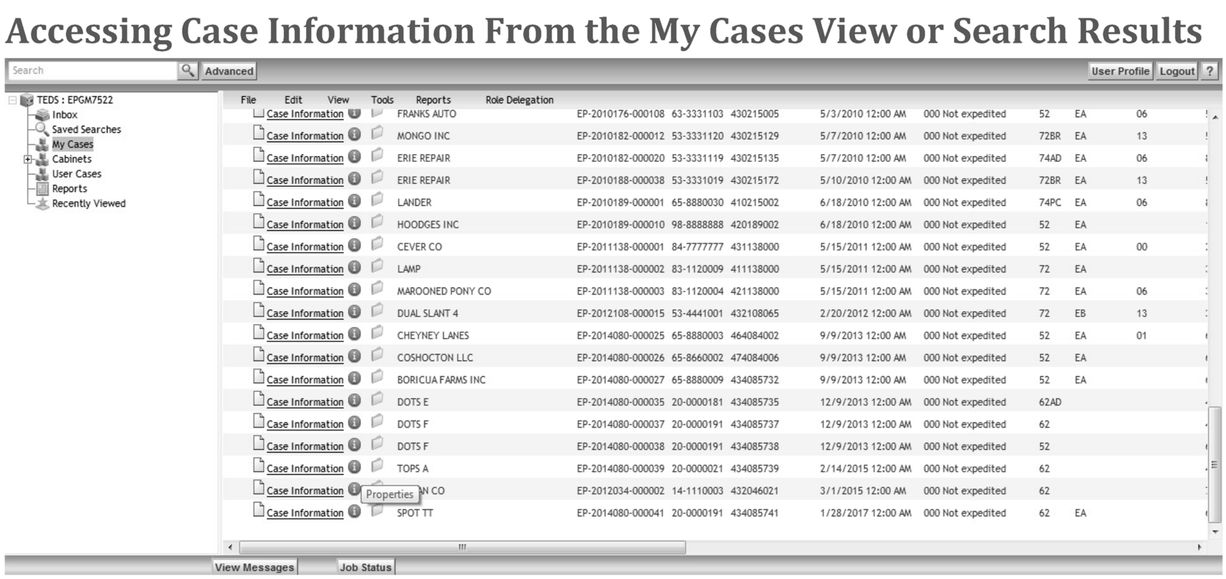


Exhibit 7.15.7-15 (09-08-2014)
Case Information: Info

Case Information: Info

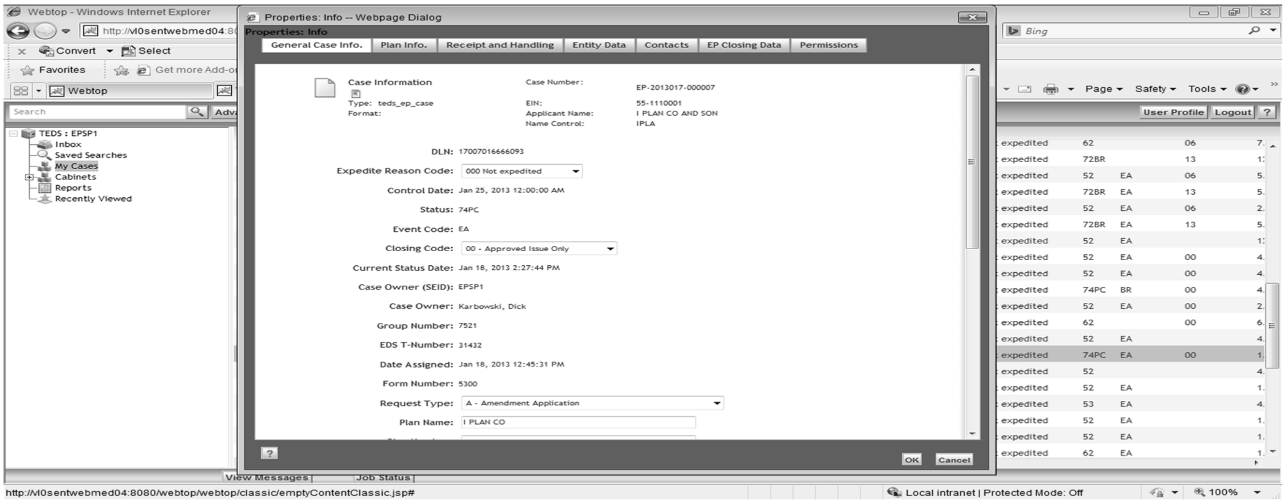


Exhibit 7.15.7-16 (09-08-2014)
EP General Case Info. Screen

EP General Case Info. Tab

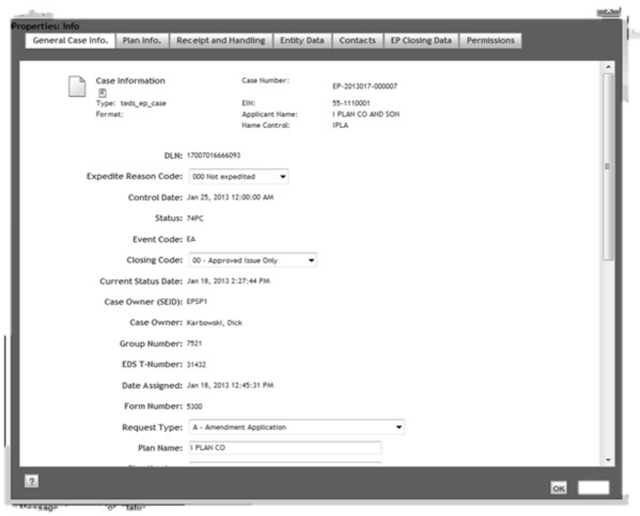


Exhibit 7.15.7-17 (09-08-2014)
Editing Case Category

Editing Case Category

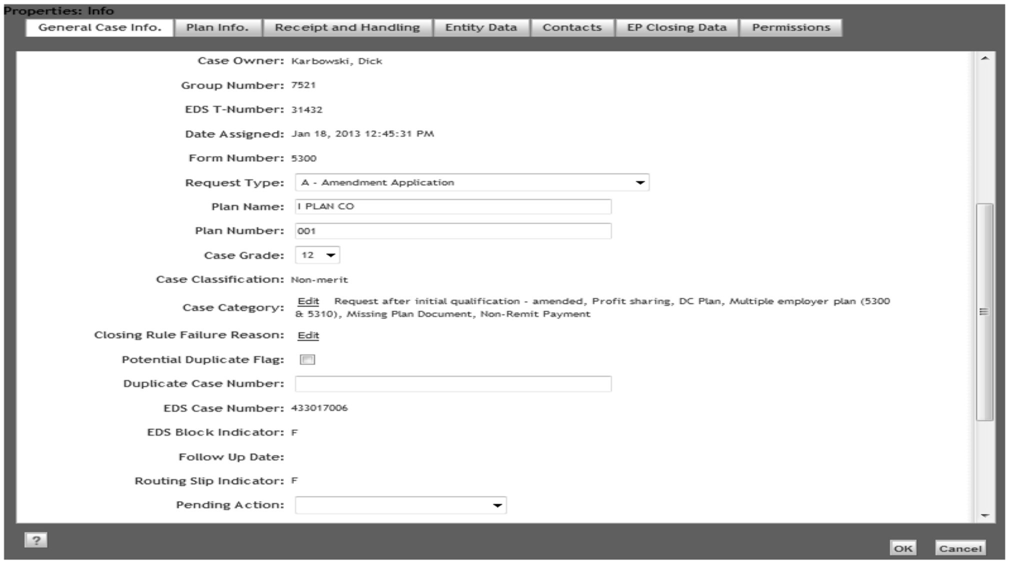


Exhibit 7.15.7-18 (09-08-2014)
Add, Remove or Reorder Case Category

Add, Remove or Reorder Case Category

Exhibit 7.15.7-19 (09-08-2014)
EP Plan Info Tab

EP Plan Info. Tab

Exhibit 7.15.7-20 (09-08-2014)
Receipt and Handling Tab

Receipt and Handling Tab.

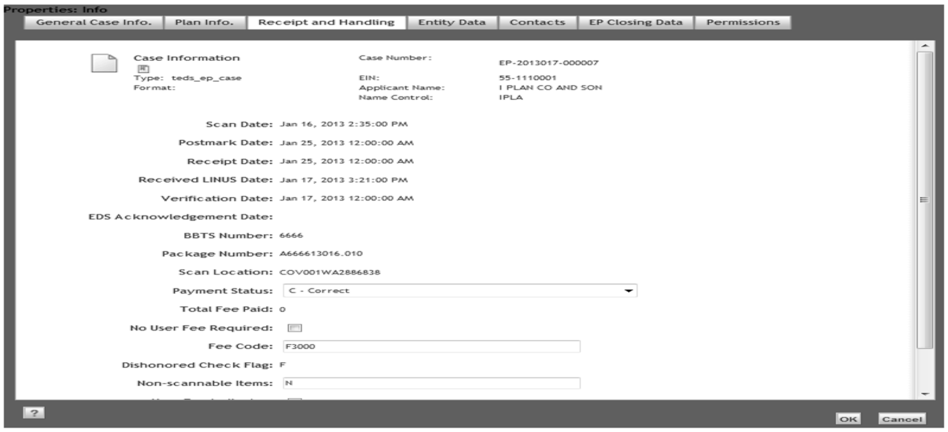


Exhibit 7.15.7-21 (09-08-2014)
Entity Data Tab

Entity Data Tab

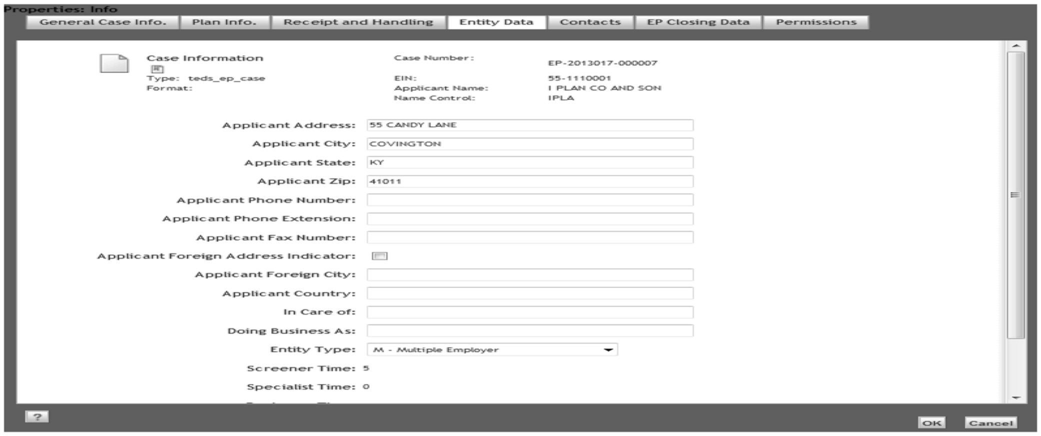


Exhibit 7.15.7-22 (09-08-2014)
Contacts Tab

Contacts Tab

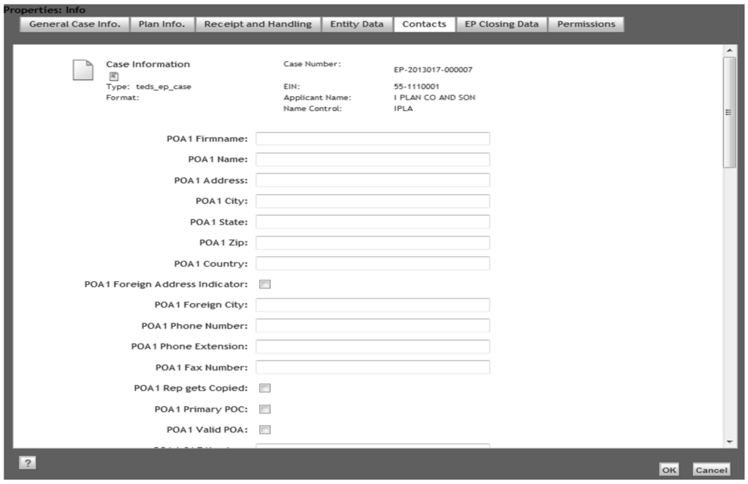


Exhibit 7.15.7-23 (09-08-2014)
Import: File Screen

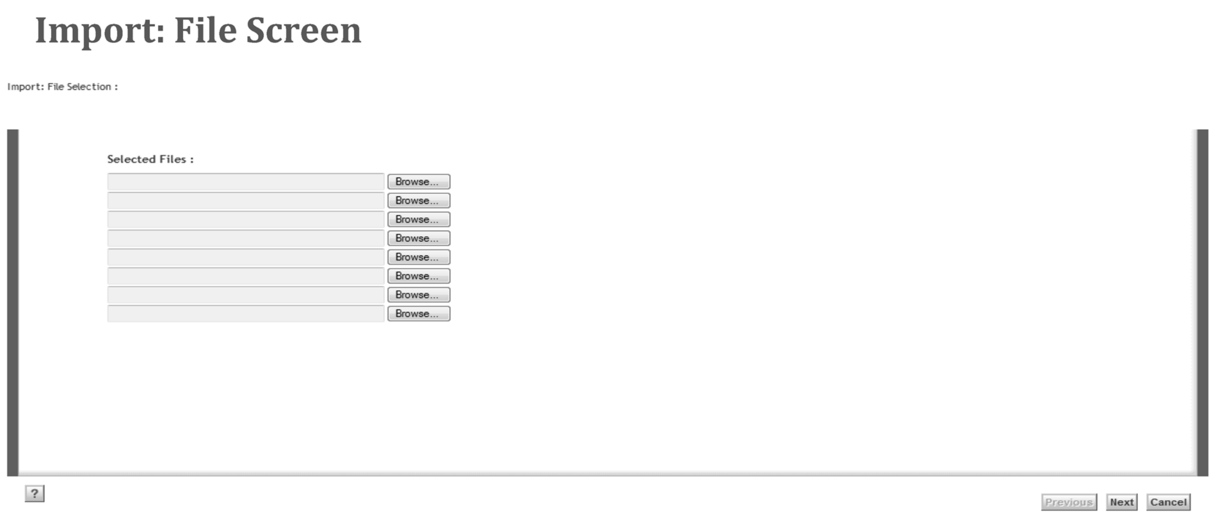


Exhibit 7.15.7-24 (09-08-2014)
Import: Object Definition Screen

Import: Object Definition Screen

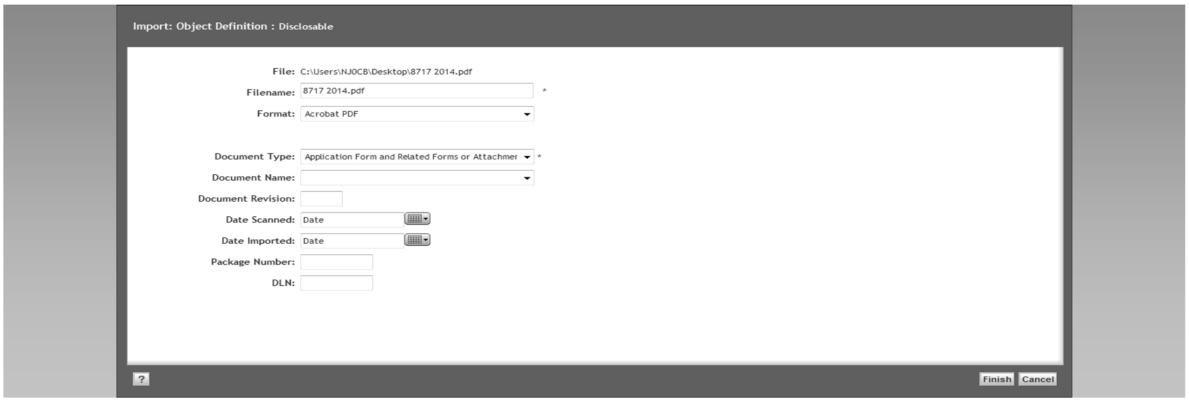


Exhibit 7.15.7-25 (09-08-2014)
Document to be Moved/New Folder Destination

Document to be Moved/New Folder Destination

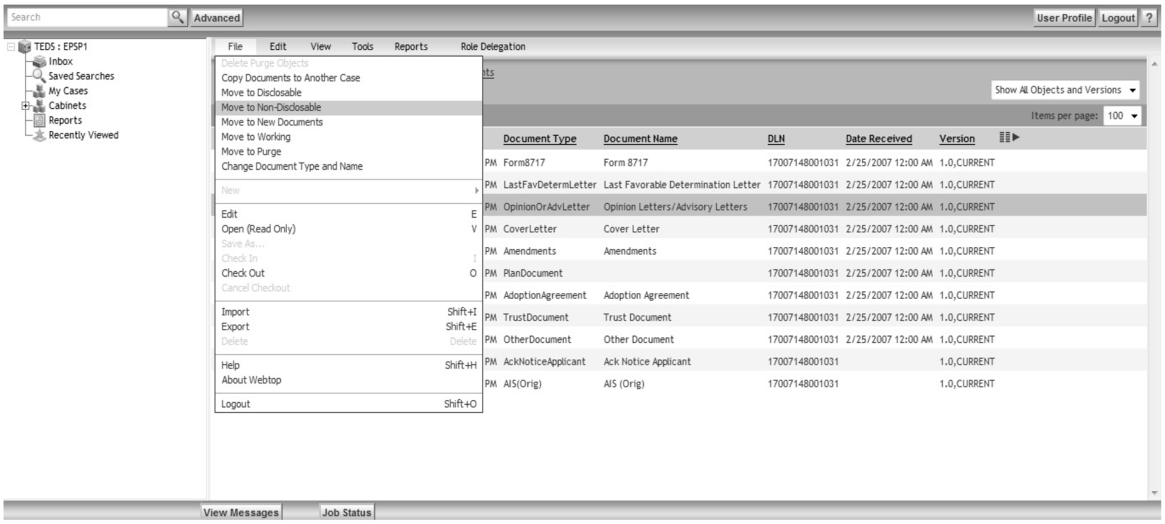


Exhibit 7.15.7-26 (09-08-2014)
Destination Confirmation Screen

Destination Confirmation Screen

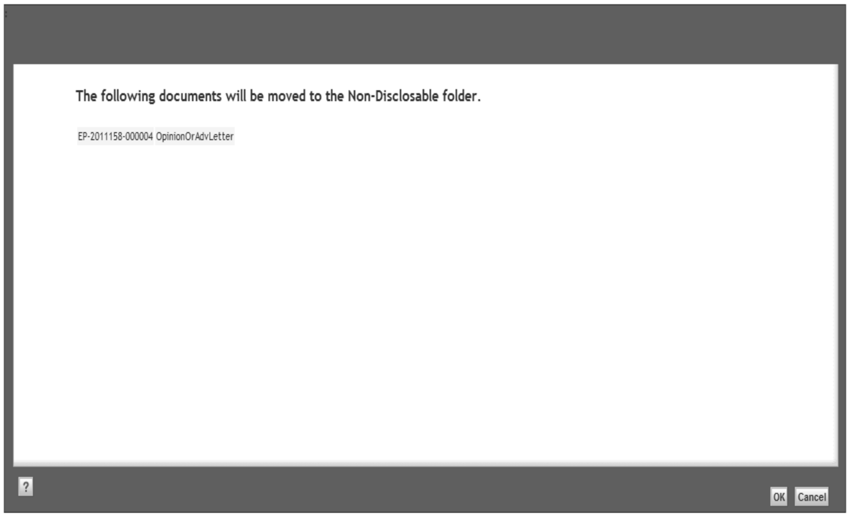


Exhibit 7.15.7-27 (09-08-2014)
Select Document for Editing/Select File Edit

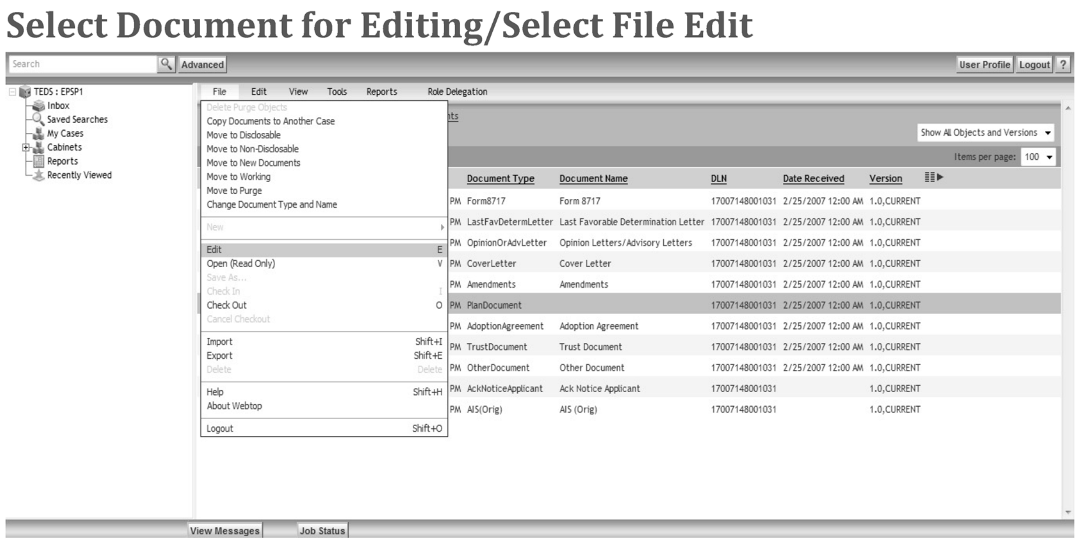


Exhibit 7.15.7-28 (09-08-2014)
Checked Out Locked Document (Key Showing)

Checked Out Locked Document (Key Showing)

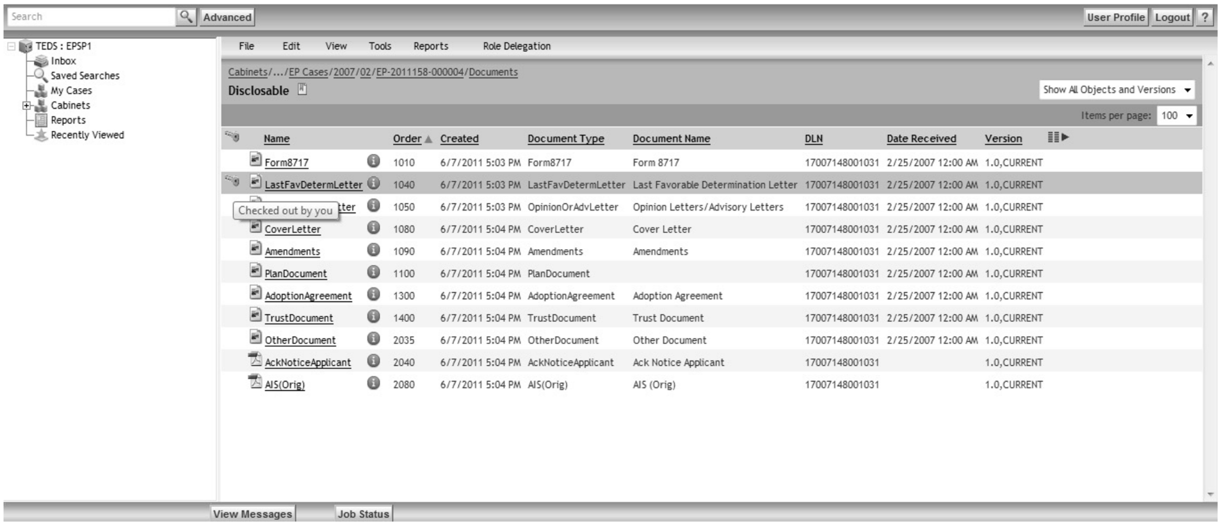


Exhibit 7.15.7-29 (09-08-2014)
Check In Screen

Check In Screen

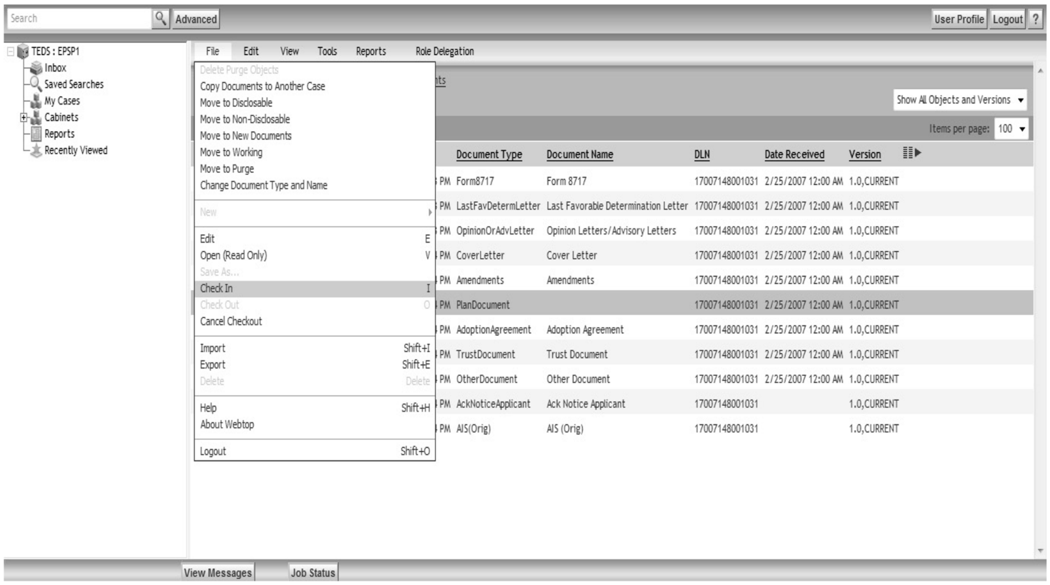


Exhibit 7.15.7-30 (09-08-2014)
Copy Document to Another Case

Copy Document to Another Case

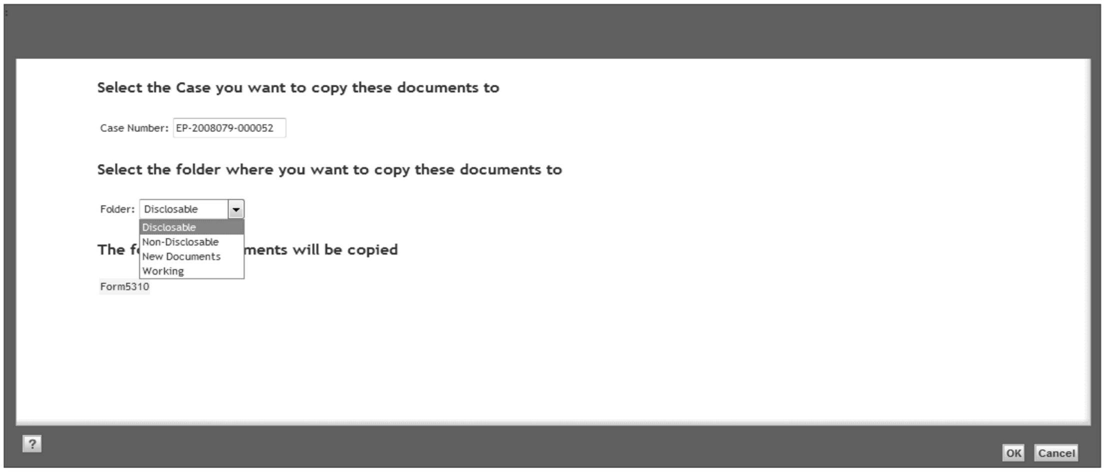


Exhibit 7.15.7-31 (09-08-2014)
Update to EDS

Update to EDS

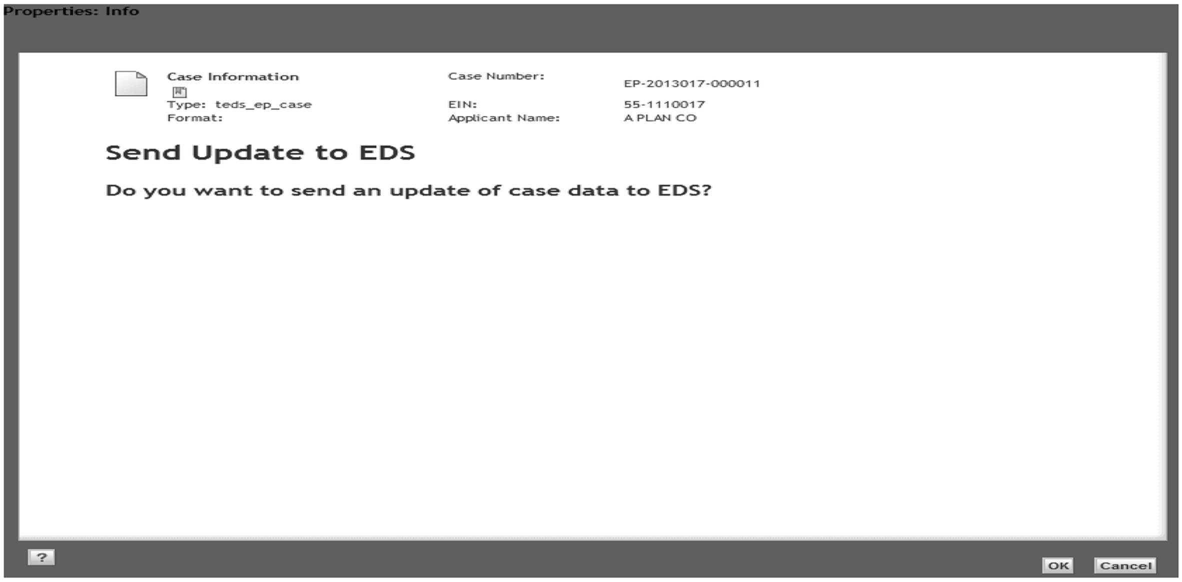


Exhibit 7.15.7-32 (09-08-2014)
Select Update Status

Select Change Status

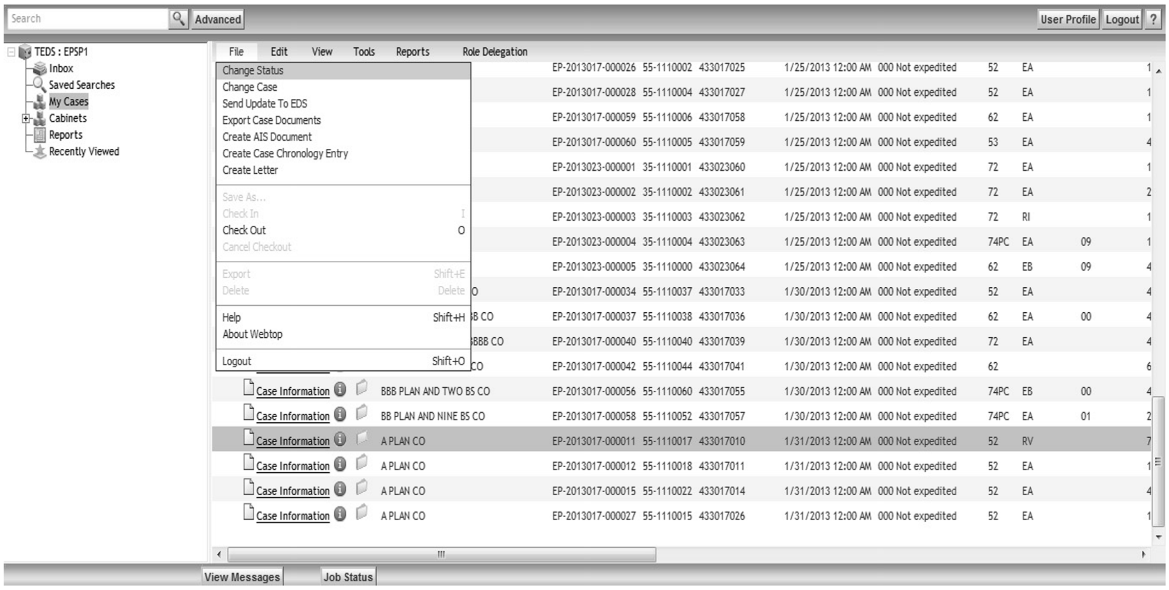


Exhibit 7.15.7-33 (09-08-2014)
Select Status Change Screen

Select Status Change Screen

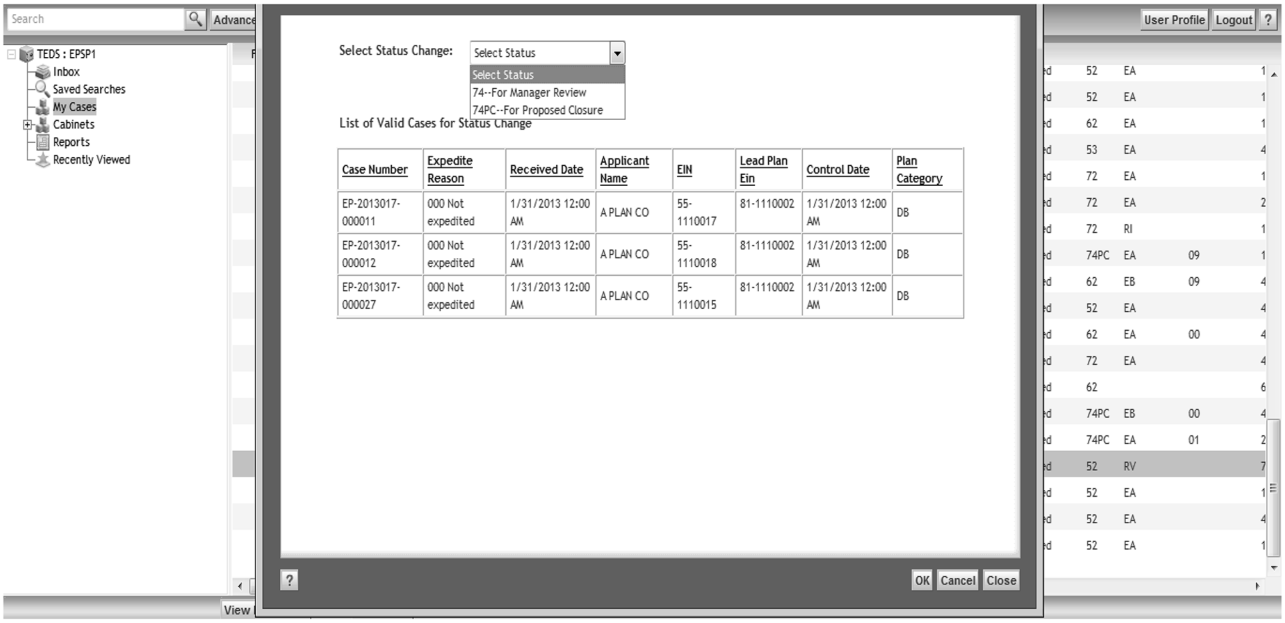


Exhibit 7.15.7-34 (09-08-2014)
Manager’s Inbox Notification

Manager’s Inbox Notification

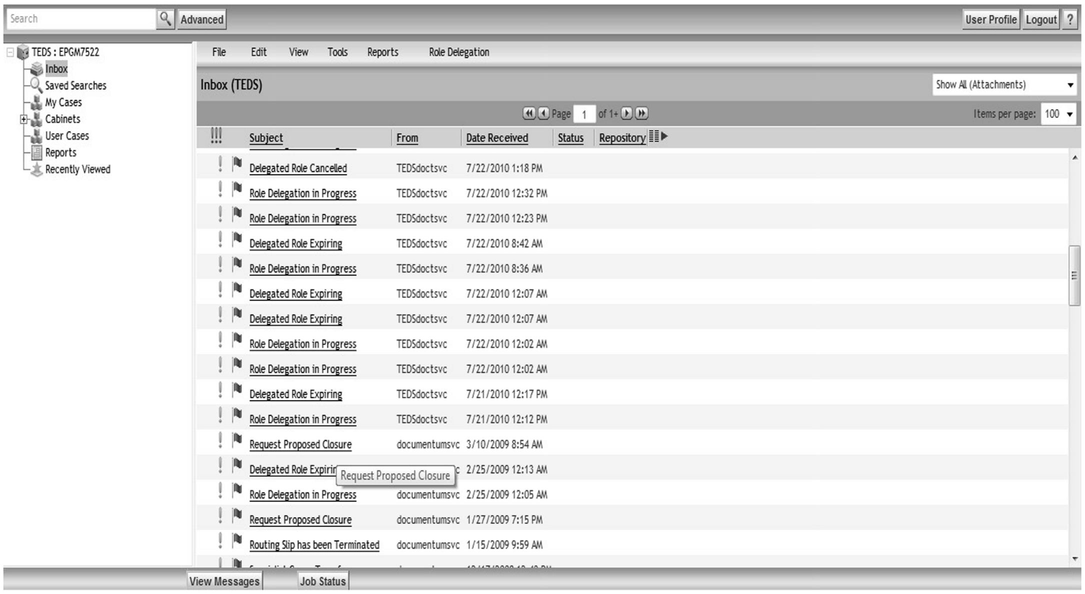


Exhibit 7.15.7-35 (09-08-2014)
TEDS Alert Cannot Update Status

TEDS Alert Cannot Update Status

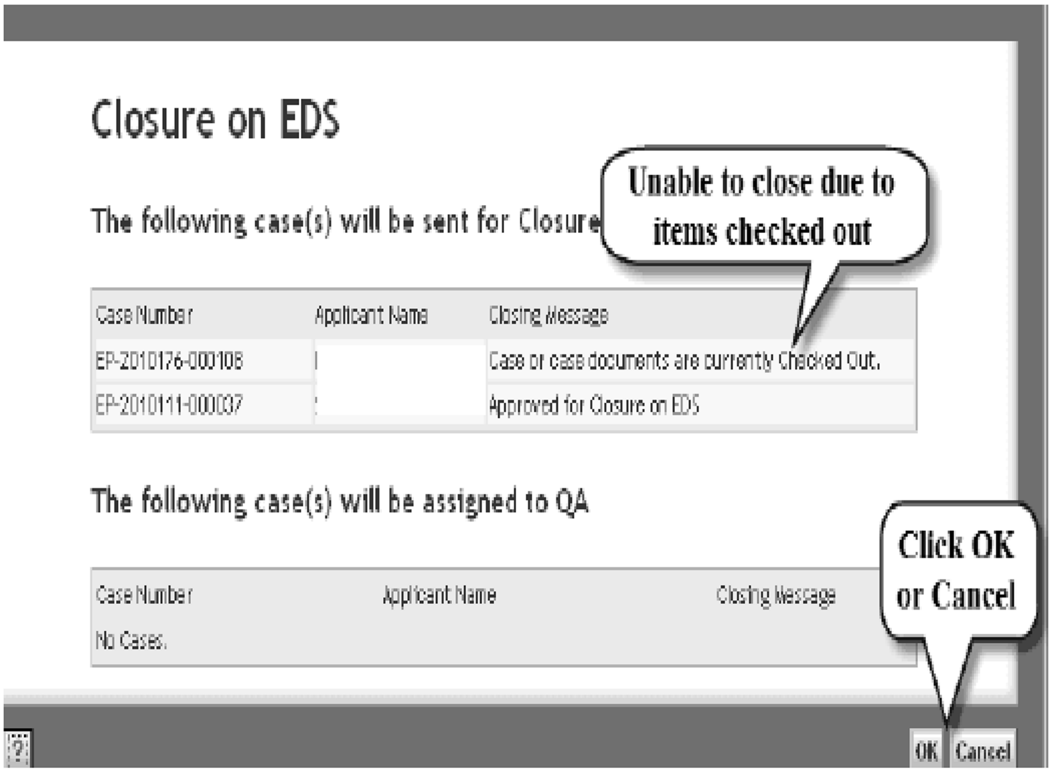


Exhibit 7.15.7-36 (09-18-2015)
Case Chronology Folder

Case Chronology Folder

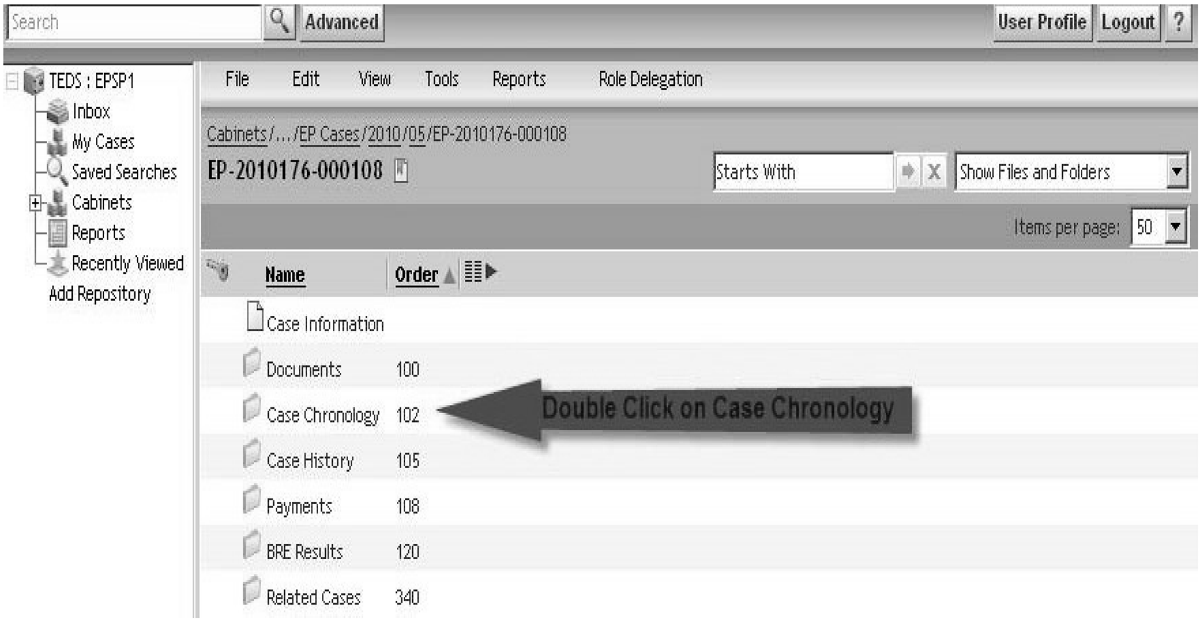


Exhibit 7.15.7-37 (09-18-2015)
Create Case Chronology

Create Case Chronology

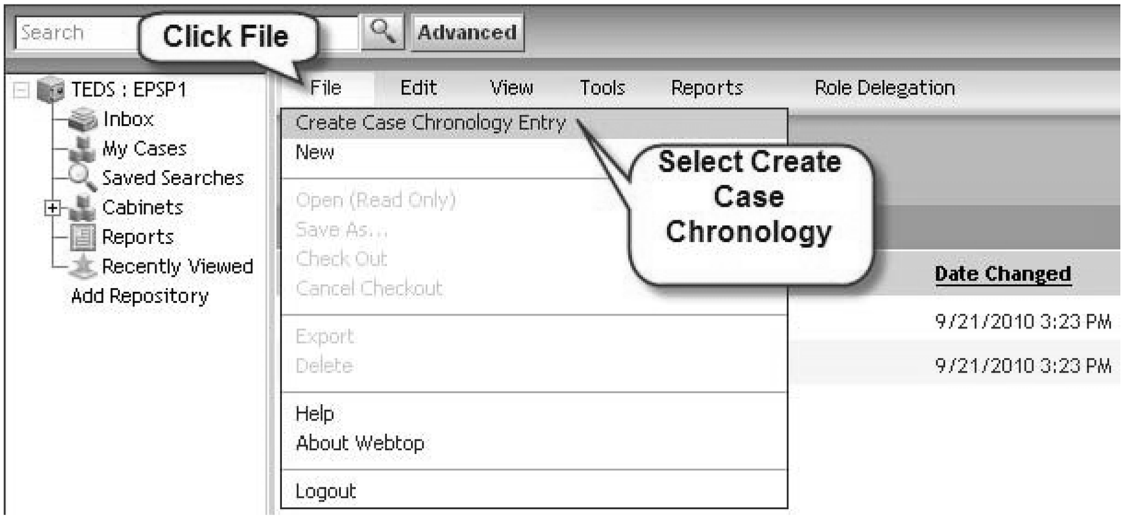


Exhibit 7.15.7-38 (09-18-2015)
Complete Case Chronology Fields

Complete Case Chronology Fields

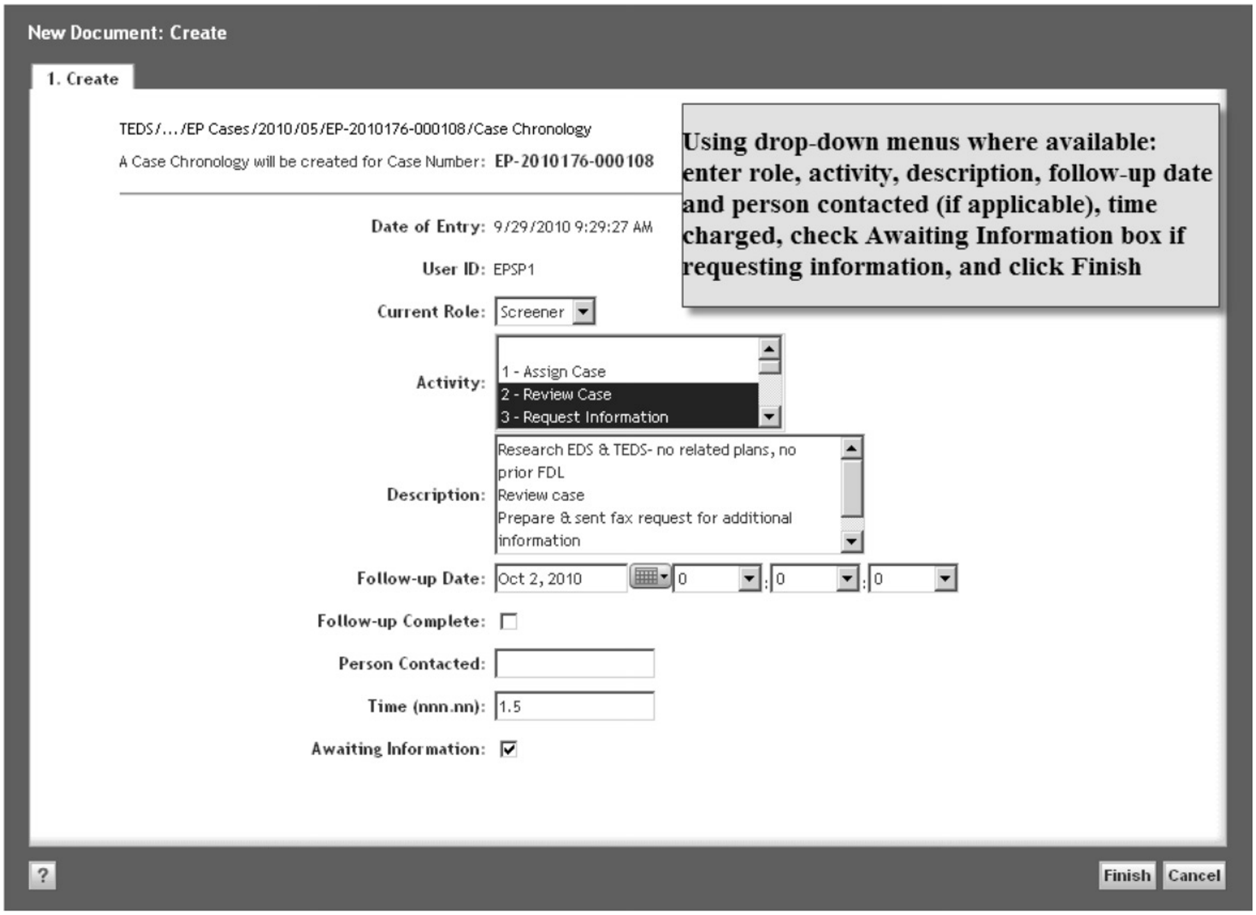


Exhibit 7.15.7-39 (09-18-2015)
Accessing an Existing Case Chronology Entry

Accessing an Existing Case Chronology Entry

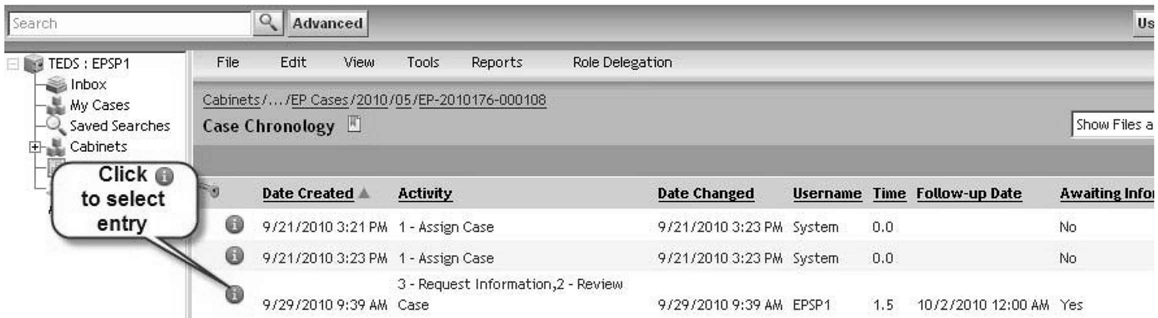


Exhibit 7.15.7-40 (09-18-2015)
Accessing an Existing Case Chronology Entry - Using Properties

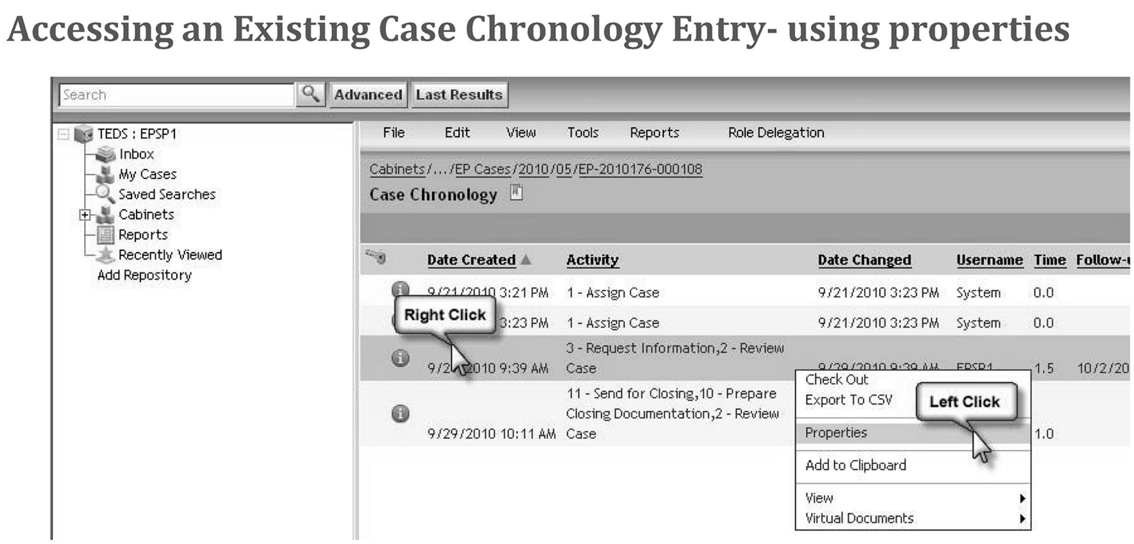


Exhibit 7.15.7-41 (09-18-2015)
Select Activity: Edit

Select Activity: Edit

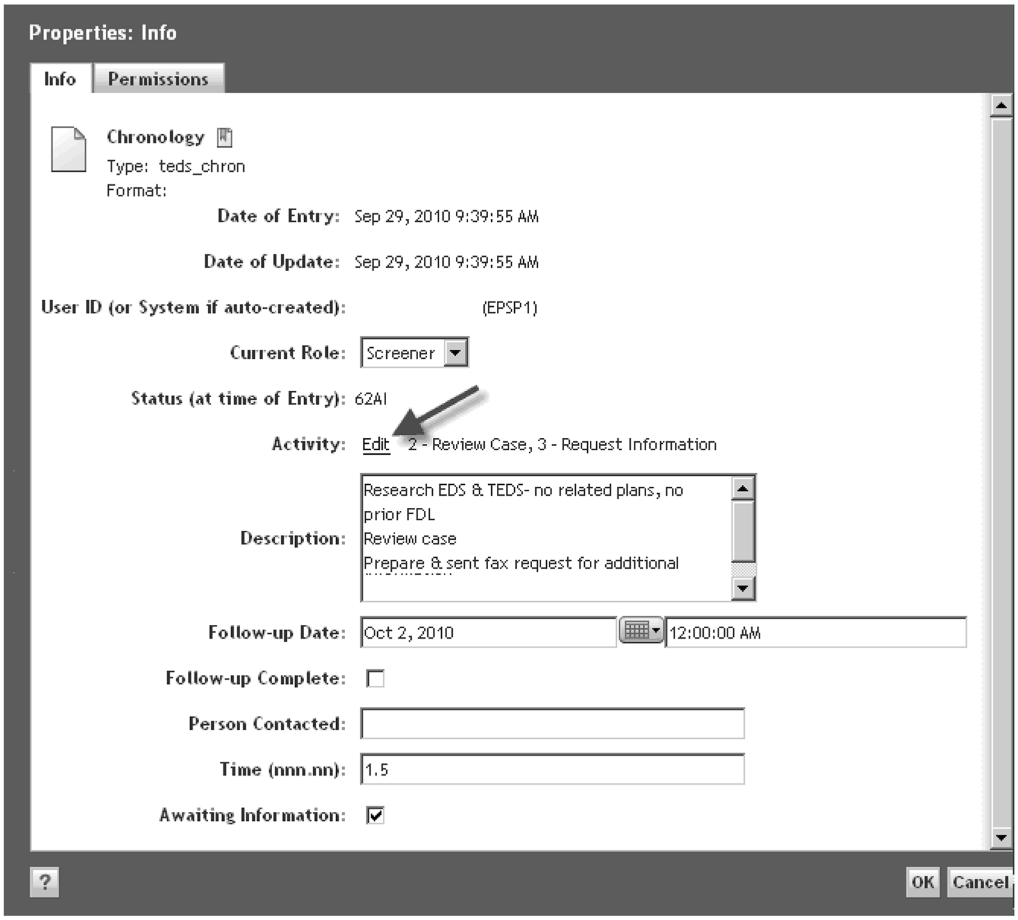


Exhibit 7.15.7-42 (09-18-2015)
Add or Remove Activities from Case Chronology Report

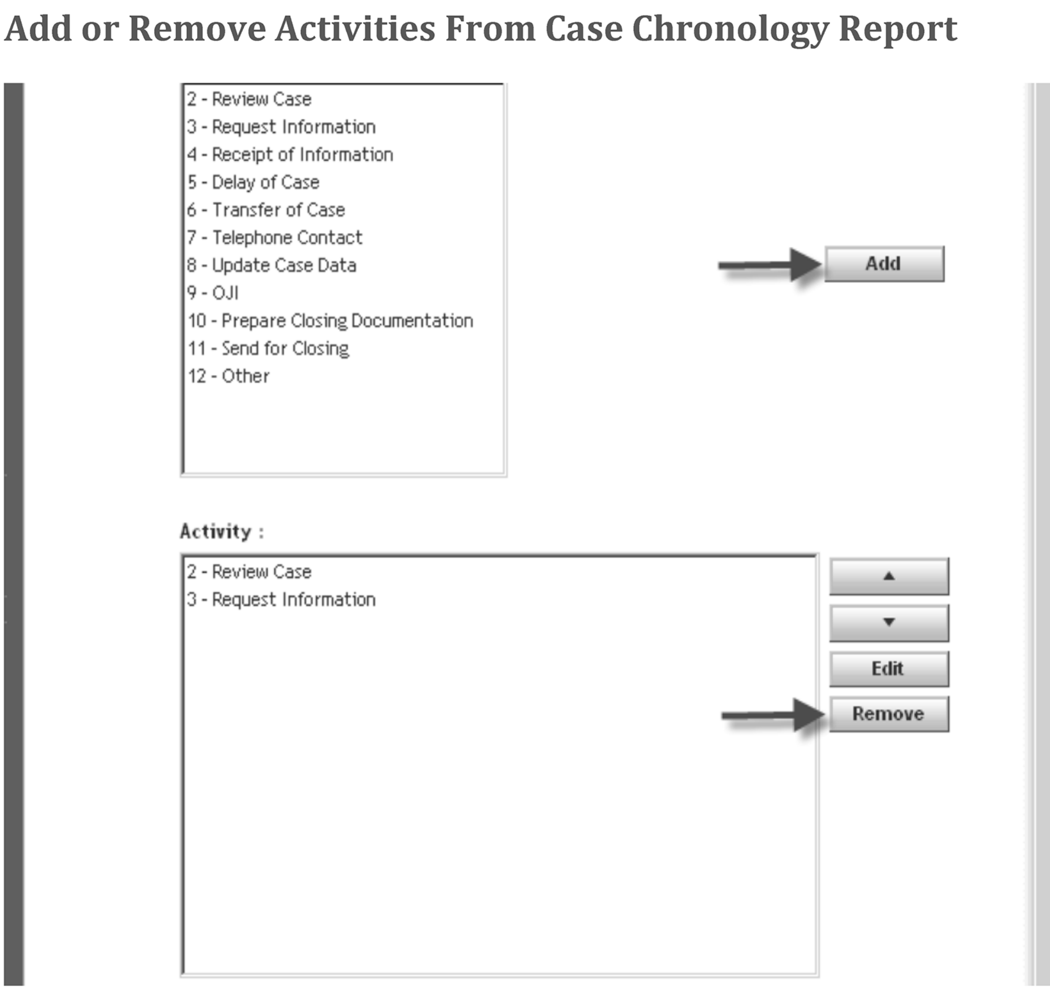


Exhibit 7.15.7-43 (09-18-2015)
Total Time - Data Entry Tab

Total Time on Data Entry Tab

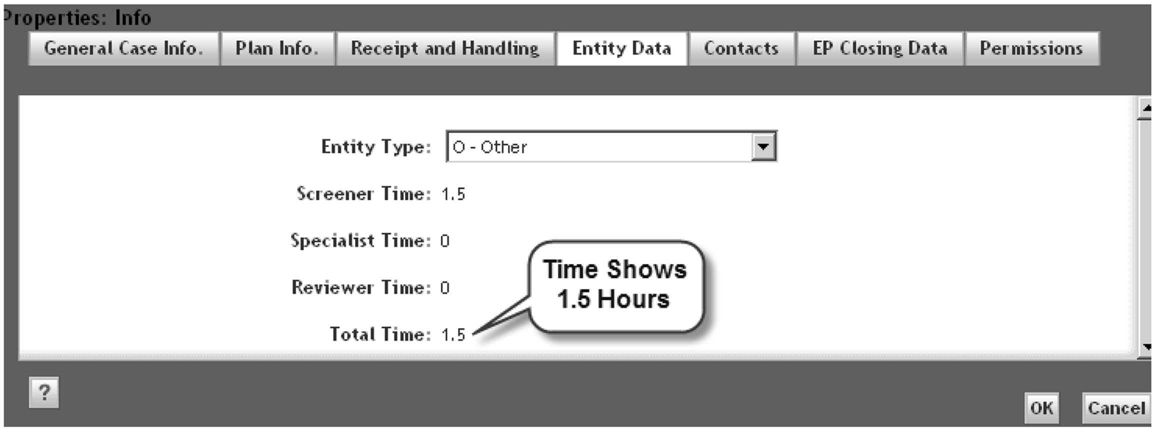


Exhibit 7.15.7-44 (09-18-2015)
Case Chronology Folder

Case Chronology Folder

Exhibit 7.15.7-45 (09-18-2015)
Case Chronology Report Entry with Missing Role

Case Chronology Report Entry with Missing Role

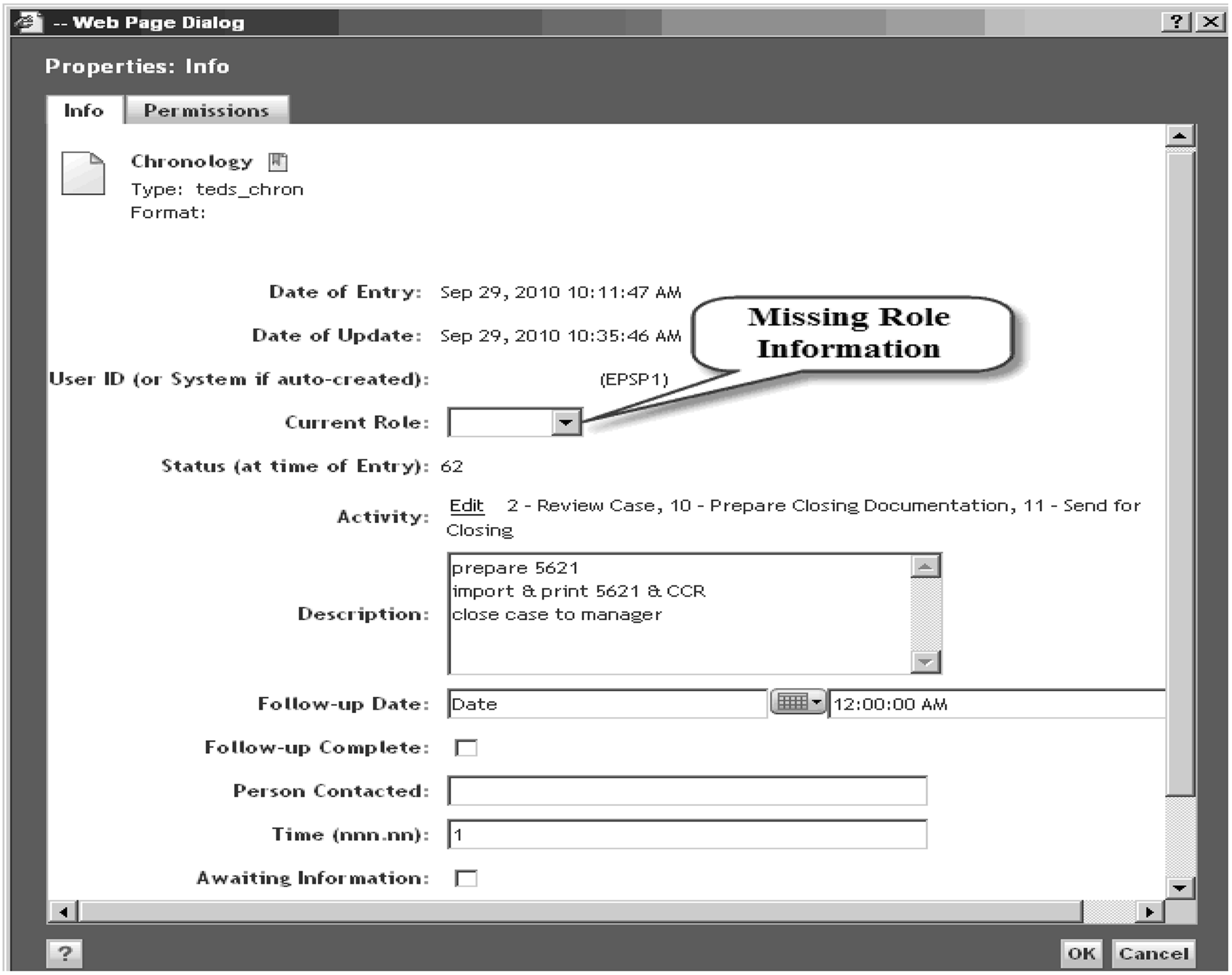


Exhibit 7.15.7-46 (09-18-2015)
Creating a Case Chronology Report

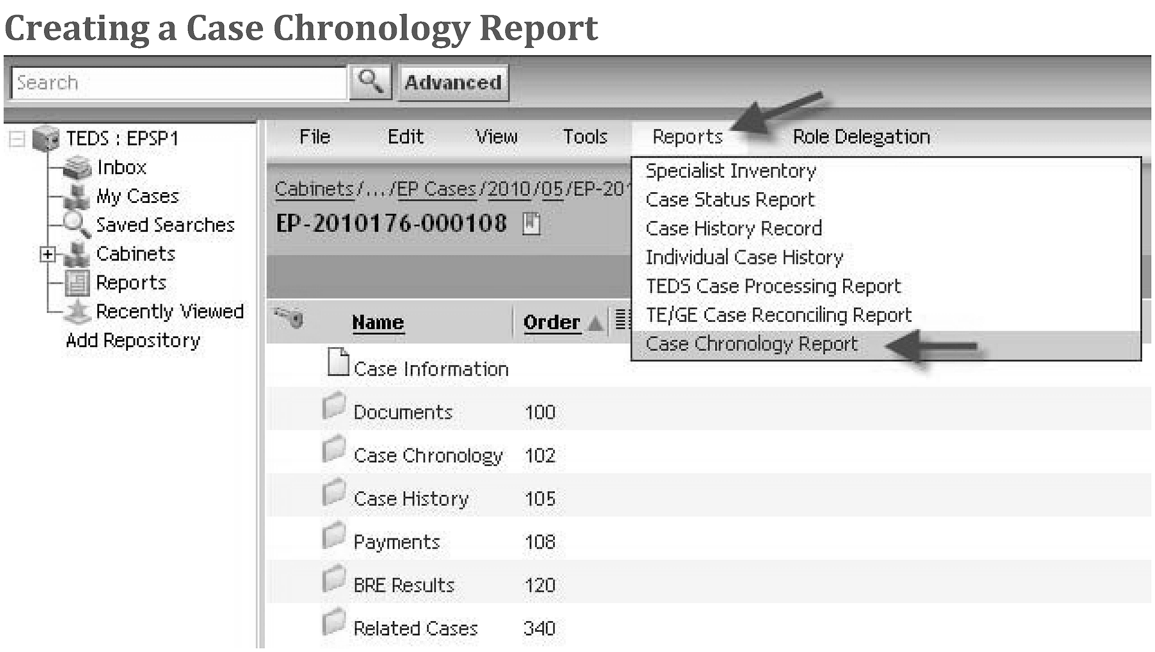


Exhibit 7.15.7-47 (09-18-2015)
EP Case Chronology Report and Record

EP Case Chronology Report and Record

Address http://cov0010clsbo1 Go

Case Chronology Report

SEID/Role(s): EPSP1 (role_ep_specialist, role_ep_case_assignment, teds_base_group)
Report Created:09/29/2010 10:45 AM

Export to Word

Case Number	EIN	Applicant Name	Form	Type of Request	Hours	Screener's Hours	Specialist's Hours	Reviewer's Hours
EP-2010176-000108			5307	I	2.5	2.5	0	0

Actor	Role	Entry creation date	Date of last update	Activity	Description of entry	Contact	Follow-up date	Entry hours
System		9/21/2010 3:21 PM		1 - Assign Case				0.0
System		9/21/2010 3:23 PM		1 - Assign Case				0.0
					Research EDS & TEDS- no related plans, no prior FDL			

EP/EO Case Chronology Record

Case Number	Applicant Name
EP-2010176-000108	

EIN	Screener's Hours	Specialist's Hours	Reviewer's Hours	Total Time
	2.5	0	0	2.5

Form Number	Type of Request	Date Generated
5307	I	09/29/2010 10:53 AM

Creation Date	Date Changed	Actor	Role	Activity	Person Contacted	Description	Time	Follow-up Date
9/21/2010 3:21:05 PM		System		1 - Assign Case			0	
9/21/2010 3:23:30 PM		System		1 - Assign Case			0	
9/29/2010 9:39:55 AM	9/29/2010 9:39:56 AM	(EPSP1)	Screener	3 - Request Information; 2 - Review Case		Research EDS & TEDS- no related plans, no prior FDL Review case Prepare & sent fax request for additional information	1.5	10/2/2010 12:00:00 AM
9/29/2010 10:11:47 AM	9/29/2010 10:35:46 AM	(EPSP1)	Screener	11 - Send for Closing; 10 - Prepare Closing Documentation; 2 - Review Case		prepare 5621 import & print 5621 & CCR close case to manager	1	

Activity Codes	Remarks
1-Assign Case 2-Review Case 3-Request Information 4-Receipt of Information 5-Delay of Case 6-Transfer of Case 7-Telephone Contact 8-Update Case Data 9-OJI 10-Prepare Closing Documentation 11-Send for Closing 12-Other	

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