



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.1.3

APRIL 4, 2025

EFFECTIVE DATE

(04-04-2025)

PURPOSE

- (1) This transmits revised IRM 8.1.3, Appeals Function, Working Cases in Appeals.

MATERIAL CHANGES

- (1) Updated a reference in this IRM to the business operating division formerly known as **Wage & Investment (W&I)** to the division's new title: **Taxpayer Services**. See IRM 8.1.3.3.1 (1), Audit Information Management System (AIMS).
- (2) Added reference to IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service. See IRM 8.1.3.1.5 (5), Related Resources.
- (3) Made editorial changes throughout this IRM for clarity. Reviewed and revised text to incorporate plain language and correct grammatical errors, as well as to update website addresses, references to legal authorities, citations, and position titles.

EFFECT ON OTHER DOCUMENTS

IRM 8.1.3, dated January 12, 2024, is superseded.

AUDIENCE

IRS Independent Office of Appeals (Appeals) employees

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8.1.3

Working Cases in Appeals

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8.1.3.1
(01-12-2024)
Program Scope and Objectives

- (1) *Purpose:* This IRM section provides a basic overview on:
 - a. Types of cases worked by the IRS Independent Office of Appeals (Appeals)
 - b. Automated systems used to control and research Appeals cases
 - c. Roles, responsibilities, and duties of Appeals personnel involved in settling and processing cases
- (2) *Audience:* Appeals employees
- (3) *Policy Owner:* Director, Operations Support
- (4) *Program Owner:* Director, Policy, Planning, Quality and Analysis
- (5) *Contact Information:* Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the “Content Point of Contact” shown on the Product Catalog Results page for this IRM section.

8.1.3.1.1
(01-12-2024)
Background

- (1) The mission of Appeals is to resolve federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS. Appeals accomplishes its mission by considering protested and Tax Court cases and negotiating settlements in a manner which ensures Appeals employees act in accord with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. See IRM 8.1.1.2, Accomplishing the Appeals Mission.

8.1.3.1.2
(01-12-2024)
Authority

- (1) IRC 7803(e), Independent Office of Appeals
- (2) 26 CFR 601.106, Appeals Functions

8.1.3.1.3
(01-12-2024)
Responsibilities

- (1) The Director, Operations Support, is the executive responsible for Appeals policy and procedural guidance.
- (2) The Director, Policy, Planning, Quality and Analysis (PPQA), is responsible for program oversight.

8.1.3.1.4
(01-12-2024)
Terms and Acronyms

- (1) See IRM Exhibit 8.1.1-1, Common Terms Used in Appeals, for common terms and definitions used in IRM Part 8, Appeals. The following table lists commonly used acronyms and their definitions for relevant terms used in this IRM section:

Acronym or Term	Definition
AARS	Appeals Account Resolution Specialist
ACDS	Appeals Centralized Database System
ACI	Appeals Coordinated Issue
ACI RC	Appeals Coordinated Issue with review and concurrence
AIMS	Audit Information Management System

Acronym or Term	Definition
ALS	Automated Lien System
AMS	Account Management System
AOIC	Automated Offer in Compromise
APS	Account and Processing Support
ATE	Appeals Technical Employee
CARATS	Case Activity Record and Automated Timekeeping System
DIMS	Docketed Information Management System
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMS	Issue Management System
ISTS	Innocent Spouse Tracking System
OIC	Offer in Compromise
PACER	Public Access to Court Electronic Records
PEAS	Processing Employee Automated System (A subsystem in ACDS used by APS employees)
PTM	Processing Team Manager
RGS	Report Generation Software used by Compliance during the examination process (IRM 4.10.15, Report Generation Software)
SERP	Servicewide Electronic Research Program
SERP Document 6209	IRS Online Document 6209 on SERP website
TACS	Technical Automated Control System (A subsystem in ACDS used by TCS employees)
TCS	Tax Computation Specialist
TL-CATS	Tax Litigation-Counsel Automated Tracking System

8.1.3.1.5 (04-04-2025)

Related Resources

- (1) IRM 1.1.7, Appeals
- (2) *IRS Independent Office of Appeals intranet page*
- (3) <https://www.irs.gov/appeals>
- (4) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

- (5) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.

8.1.3.2
(01-12-2024)

**Types of Cases Worked
in Appeals**

- (1) Appeals' responsibility includes but is not limited to the administrative determination of liability, including additions to tax, additional amounts and penalties for the following types of cases:
- Income, estate, gift, employment and excise taxes
 - Tax Exempt and Government Entities (TE/GE) Cases
 - Collection due process (CDP)
 - Collection appeals program (CAP)
 - Offer-in-compromise (OIC)
 - Trust fund recovery penalty (TFRP)
 - Penalty appeals (PENAP)
 - Abatement of interest
 - Innocent spouse relief
 - Administrative costs under IRC 7430
 - Jeopardy levies
 - Recommendations concerning settlement offers in refund suits
 - IRC 534(b) letters
 - Refund claims including Joint Committee cases
 - Overassessments in which a taxpayer appeals the decision of a compliance area director or a campus director.

8.1.3.3
(01-12-2024)

**Automated Systems
Used to Control or
Research Appeals Cases**

- (1) Cases are established, updated and closed using the following automated systems:
- Appeals Centralized Database System (ACDS) and its subsystems
 - Audit Information Management System (AIMS)
 - Automated Offer in Compromise System (AOIC)
 - Integrated Data Retrieval System (IDRS)
 - Innocent Spouse Tracking System (ISTS)
- (2) The following systems provide additional research information on cases handled by Appeals:
- Tax Litigation-Counsel Automated Tracking System (TL-CATS)
 - Public Access to Court Electronic Records (PACER)
- (3) Generally, Account and Processing Support (APS) uses the systems to establish, maintain and close cases in Appeals. However, all Appeals employees have an interest in the information on some of the systems. The following subsections briefly describe the more commonly used systems.

8.1.3.3.1
(04-04-2025)

**Audit Information
Management System
(AIMS)**

- (1) The Audit Information Management System (AIMS) is a computer database system used by Appeals, Examination (e.g., Large Business & International (LB&I), Small Business/Self-Employed, and Taxpayer Services), and TE/GE to control returns, input assessments/adjustments to Master File and provide management reports. For detailed information, see IRM 4.4, Audit Information

Management System (AIMS) - Validity and Consistency; and Document 6209, IRS Processing Codes and Information (also referred to as the *SERP Document 6209*).

- (2) See descriptions below for most commonly used AIMS Command Codes in Appeals and reasons for using them:
 - a. AMCLS A/F/I/S/U - To adjust, correct or close returns on AIMS Form 5403
 - b. AMSTUA - To update the record to an active Appeals status (80 or 82) from 81
 - c. AMSTUB - To change the status and statute date of any return already in an Appeals status
 - d. AM424A - To establish a master file record on the AIMS database
 - e. AMAXUA - To correct the Appeals sections on the AIMS database

8.1.3.3.2
(01-12-2024)
**Integrated Data Retrieval
System (IDRS)**

- (1) IDRS provides research and input capability to taxpayer account information. See IRM 2.9.1, Integrated Data Retrieval System, and IRM 2.3.1, Section Titles and Command Codes for IDRS Terminal Responses. For additional information see the "SERP Document 6209."

8.1.3.3.3
(01-12-2024)
**Appeals Centralized
Database System
(ACDS)**

- (1) ACDS combines various database systems into one centralized web-based work center application used by all Appeals employees. The database can only be accessed using an IRS computer. See IRM 8.20.3, Appeals Centralized Database System (ACDS).
- (2) ACDS incorporates programming functionality for various employee occupations including but not limited to:
 - Executives
 - Headquarter analysts
 - APS employees
 - Appeals Managers
 - Technical Advisors
 - Appeals Officers
 - Appeals Team Case Leaders
 - Appeals Tax Specialists
 - Tax Computation Specialists
- (3) Work-center functionality includes occupation-related personal inventory systems, timekeeping, reports, inventory updates, forms and letter generation and electronic notification.
- (4) ACDS is a relational database management system incorporating various employee modules into a single integrated database model eliminating duplicate entry, maximizing security functionality and consolidating administrative tasks and duties into one system.
- (5) ACDS is used for all Appeals management statistics and produces management information reports.
- (6) The following are some of the functions available to all ACDS users:
 - **Home** — This returns the user to the ACDS home page. It identifies your home area in relationship to the Field Areas.

- **SEARCH** — This allows an employee access to search the ACDS open or closed database using various options (i.e., TIN (Taxpayer ID number), Name (Taxpayer name), WUNO (work unit number), DKTNO (docket number), etc.).
- **Utilities** — This has a variety of options including: Closing Codes, Feature Codes, Statute Date Calculator, Customized 5402 instructions, TCS codes, CARATS codes, ACS codes, etc.
- **APGolf** is the function which provides the ability to generate various forms, taxpayer correspondence, customized Forms 5402, ACDS memos, decision documents, etc.
- **LOGOUT** — This is a security requirement for employees to log out when exiting ACDS.

(7) ACDS 2.0 (Java) is the modernized version of ACDS (Classic). Until all ACDS Classic is reprogrammed in ACDS 2.0, Appeals will use both systems to generate documents for working cases. ACDS 2.0 provides the ability to:

- Generate various forms and letters
- Upload and download multiple case files
- Provide paperless case notifications

(8) For additional information, visit Appeals' intranet "ACDS Page" listed under *Systems and Technology*.

8.1.3.3.4
(01-12-2024)
**Tax Litigation-Counsel
Automated Tracking
System (TL-CATS)**

(1) TL-CATS is an automated system used by the Office of Chief Counsel (Counsel) to control US Tax Court cases from the time the taxpayers file a petition until a decision is entered and their case is closed.

8.1.3.3.5
(01-05-2015)
**Processing Employee
Automated System
(PEAS)**

(1) PEAS is a subsystem in ACDS and is used by APS employees to:

- Control their inventory
- Record case activities
- Record time
- Establish follow-up actions

(2) See IRM 8.20.10, Appeals Processing Employee Automated System (PEAS), for more complete information.

8.1.3.3.6
(12-16-2011)
**Technical Automated
Control System (TACS)**

(1) TACS is a subsystem of ACDS and is used by the Tax Computation Specialist to:

- Control their inventory
- Record case activities
- Record time

8.1.3.3.7
(12-16-2011)
**Case Activity Record
and Automated
Timekeeping System
(CARATS)**

(1) CARATS is a subsystem within ACDS used by the Appeals Technical Employees (ATEs), as defined in IRM Exhibit 8.1.1-1, to:

- Control their inventory
- Establish case follow-up actions

(2) The Case Activity Record (CAR) is used by the ATE to:

- Record various action and sub-action codes for case activities
- Document required actions outlined in IRM 8, Appeals
- Record information on decisions or actions taken on the case
- Record case activities
- Record time spent on a specific case
- Establish follow-up actions for the case

8.1.3.3.8
(10-23-2007)
**Innocent Spouse
Tracking System (ISTS)**

- (1) The ISTS is a separate application built within the Taxpayer Information File (TIF) database system. This application is designed to track the inventory and progress of all innocent spouse claims (Forms 8857, Request for Innocent Spouse Relief). Examination, field Collection and/or Appeals will do all updates to the ISTS within three processing days of the status change date.
- (2) See IRM 25.15.14, Innocent Spouse Tracking System, for more information.

8.1.3.3.9
(01-12-2024)
**Public Access to Court
Electronic Records
(PACER)**

- (1) PACER is an electronic public access service which allows users to obtain case and docket information from:
 - Federal Appellate courts
 - District Courts
 - Bankruptcy Courts
 - U.S. Party/Case Index
- (2) PACER is primarily used in Appeals to research bankruptcy cases. For more information on PACER, visit <https://pacer.uscourts.gov>.

8.1.3.3.10
(12-16-2011)
**Appeals Inventory
Validation Process
(AIVP)**

- (1) The AIVP is an automated process Appeals uses to update, change, modify and track critical data fields in ACDS.
- (2) The system allows the ATE to ensure all case files and tax returns within their possession are accurately accounted for on ACDS.
- (3) The Validation Tracking System (VTS) provides a method for employees to:
 - Update critical fields,
 - Confirm the ACDS data accurately reflects the associated case file and/or tax record,
 - Ensure the data is reliable and can be used for analysis and strategic planning initiatives.
- (4) Statute validation critical data fields are:
 - Statute date,
 - Statute code,
 - Tax period.

8.1.3.3.11
(01-12-2024)
**Issue Management
System (IMS)**

- (1) Appeals' use of IMS is mandatory for working LB&I, Estate and Gift, Excise, and Employment tax cases.
- (2) The impacted Appeals employees are:
 - Appeals Team Managers (ATM)
 - Appeals Team Case Leaders (ATCL)
 - Appeals Officers (AO), including Technical Specialists
 - Tax Computation Specialists (TCS)

- Issue Experts, such as Economists, Engineers and Appraisers
- Appeals Account and Processing Support (APS) employees

(3) The cases impacted by IMS are:

- Coordinated Industry Cases (CIC)
- Large Corporate Compliance (LCC) returns
- Industry Cases (IC)
- International
- Estate
- Gift
- Employment
- Excise

(4) For more information, visit Appeals' intranet "Issue Management System" page by clicking on *Appeals Applications* (under *Systems and Technology*) and then clicking on *IMS*.

8.1.3.4
(10-01-2012)
**Appeals Employees
Involved in Settling and
Processing Appeals
Cases**

- (1) To accomplish the Appeals mission, it is essential taxpayers have a prompt and independent review when they disagree with the changes proposed by Compliance.
- (2) Appeals provides the final administrative opportunity to the taxpayer and the IRS to resolve tax disputes fairly and without litigation. It is essential Appeals earn the respect and trust of taxpayers and practitioners. One aspect of this activity is presenting a unified Appeals position to taxpayers and/or practitioners when settling an issue. See IRM 8.1.1.2, Accomplishing the Appeals Mission.
- (3) Appeals Technical Employee (ATE) is an umbrella term used to refer to Appeals employees in the various technical positions. See IRM Exhibit 8.1.1-1, Common Terms Used in Appeals, for a list of positions.
- (4) Account and Processing Support (APS) employees play an active role in processing the cases received in Appeals.
- (5) For management information, see IRM 1.4.28, Appeals Managers Procedures.

8.1.3.5
(10-23-2007)
Appeals Officer (AO)

- (1) The Appeals Officer (AO) works cases with issues ranging from the simplest to the most complex, and from few to millions of dollars. To successfully accomplish this, they must:
 - a. Exhibit confidence in their job knowledge;
 - b. Act responsibly;
 - c. Display a judicial attitude when applying tax law in a reasonable and impartial manner;
 - d. Strive for uniformity and consistency with respect to taxpayers in similar circumstances and achieving the primary goal of resolving the dispute;
 - e. Conduct conferences in a courteous manner, which provides an atmosphere of openness and fosters cooperation in the resolution of disputes; and
 - f. Be a good listener.

- (2) In cases where the AO and the taxpayer succeed in reaching agreement it is important all aspects of the case be fully discussed so all parties understand the issue(s), particularly when agreement is based on hazards of litigation.
- (3) However, when a satisfactory basis of settlement cannot be reached, the AO must explain the procedural rights of appeal to the extent necessary to ensure taxpayers and representatives understand these rights.
- (4) An AO meets with people from all walks of life whose trust must be earned if satisfactory dealings are to be accomplished.
- (5) Experience has shown, when an AO is able to enlist the cooperation of taxpayers and representatives, cases are resolved on a mutually satisfactory basis with minimum expense, delay, and inconvenience to taxpayers.

8.1.3.6
(01-12-2024)
**Appeals Team Case
Leader (ATCL)**

- (1) The Appeals Team Case Leader (ATCL) primarily works Coordinated Industry Cases (CIC) / Large Corporate Compliance (LCC) returns. These cases contain high dollar amounts and very complex issues. Most of these cases are worked in a team format.
- (2) The ATCL leads Appeals Officers, technicians, and other support personnel in working team cases. They are responsible for planning the team's work taking into consideration any organizational priorities and necessities.
- (3) It is important the ATCL ensure the work is completed in a timely manner. The ATCL does this by assigning team work, monitoring team members' progress on assignments, and personally working a variety of the most demanding team case issues. If there are problems, the ATCL takes immediate corrective action so there is no adverse impact on resolving the case.
- (4) The ATCL provides feedback to team members and their immediate managers, and serves as a mentor and coach to team members to enhance their performance and settlement skills. The feedback is both written and oral, provided on a timely and ongoing basis, and addresses the appropriate critical job elements and aspects. When necessary, the ATCL apprises management of critical or sensitive work-related matters.
- (5) While the case is in Appeals, the ATCL prepares and updates work plans, including directing team members to ensure the progression of the case and overseeing the team members during the settlement conferences and/or team meetings with the largest corporate taxpayers and their representatives, Counsel, and other IRS employees.
- (6) The ATCL exercises overall responsibility for arriving at the final disposition of the work unit from the Government's perspective, including authority to overrule recommendations made by team members on the settlement of their assigned issues, and to approve the final settlement.

8.1.3.7
(01-12-2024)
**Appeals Account
Resolution Specialist
(AARS)**

- (1) The Appeals Account Resolution Specialists (AARS) team employees work the Appeals Customer Service line handling inquiries for various case types: open, unassigned, assigned, closed, and not yet in Appeals. The AARS team also receives closed case referrals (also known as back-end account resolution referrals) to resolve account problems on closed Appeals cases. See IRM 8.1.9, Closed Case Referrals and Customer Service Contacts. These services are available to internal and external Appeals customers including:

- Taxpayers
- Representatives
- Appeals employees
- IRS employees
- TAS employees

- (2) Examples of the types of back-end account resolution problems handled by AARS are:
 - a. Innocent Spouse allocations, including the account mirroring process
 - b. Tax Court decision application
 - c. Misapplied/missing payment research
 - d. Installment agreements, including Direct Debit Installment Agreements and Partial Payment Installment Agreements
 - e. Currently not collectible issues
 - f. Erroneous refunds
 - g. Levy/lien issues
 - h. OIC processing
 - i. Excess collection issues
 - j. Account freezes
 - k. Correction of unposted transaction codes
 - l. Processing of Form 3870, Request for Adjustment
 - m. Trust Fund Recovery Penalty Issues.
- (3) The AARS team does not perform back-end processing for:
 - a. Actions related to open cases
 - b. Closed case inquiries when the taxpayer and/or POA is not in agreement with the decisions
 - c. Tax Court cases dismissed for Lack of Jurisdiction or Lack of Prosecution.
- (4) Generally the AARS team analyzes taxpayer responses and initiates further contact to identify potential liability and to provide technical and procedural information to taxpayers and the taxpayer's representative by correspondence, telephone and in person.
- (5) The AARS team researches and analyzes several automated and manual systems to find necessary information, such as:
 - a. Compliance history;
 - b. Statute suspensions; and
 - c. Financial information.
- (6) The AARS team will often initiate adjustments on tax accounts to ensure proper assessments, applications of payments, and to resolve disputes between Compliance and the taxpayer.
- (7) In addition to the AARS customer service team, AARS employees within Collection Appeals monitor suspended cases and work simpler type collection cases.

8.1.3.8
(01-12-2024)
Technical Specialist

- (1) Specialized Examination Programs and Referrals (SEPR), which includes Domestic Operations and International Operations, ensures nationwide uniform and consistent settlement of issues, enhances the identification and timely resolution of issues, and provides a vehicle for coordination of technical issues.

- (2) The Technical Specialist provides coordination and expertise to Appeals management and ATEs in the following areas:
 - a. Appeals Coordinated Issues (ACI)
 - b. Appeals Coordinated Issues with review and concurrence (ACI RC)
 - c. Abusive Corporate Tax Shelters
 - d. Abusive Tax Avoidance Transactions
 - e. Engineering Issues
 - f. Financial Products Issues
- (3) In order to develop issue experts who are available to assist ATEs in the settlement of their cases, the Technical Specialist:
 - Serves as the focal point for activities involving issues in the industry or specialty area by providing continual advice, guidance, and assistance to ATEs
 - Develops and maintains expertise on both ACI and ACI-RC issues (Technical Specialists are constantly researching their specialty to maintain expertise in technically and factually complicated issues)
 - Provides research information and timely litigation updates to ATEs
 - Provides technical guidance/expertise and support to ATEs
 - Provides guidance on issues in their industries or specialty areas which are not officially coordinated in SEPR
 - Trains others in their field of expertise (classroom, CPEs, etc.)
 - Attends internal and external training seminars and other courses
 - Participates as team members or consultants on Appeals cases
 - Coordinates issues of national significance - either in response to the Compliance Coordinated Issue Paper (CIP) or by virtue of Appeals identifying it as an issue requiring consistent treatment by Appeals (or Compliance DO 4-25)
 - Provides review and concurrence (R&C) over the settlement of an Appeals Coordinated Issue (ACI) before it is discussed with the taxpayer
 - Promotes consistency in Appeals settlements, either traditionally or via ADR processes such as Fast Track Settlement (FTS), Fast Track Mediation (FTM) or Post Appeals Mediation (PAM)
 - Determines the Hazards of Litigation (HOL) - factual, legal, or a combination of both
- (4) It is important for the ATE to involve the Technical Specialist early in the case and to continue to include the Technical Specialist throughout the case. When there's open communication throughout the settlement process, it's less likely there will be unanswered questions during the R&C process.

8.1.3.9
(01-01-2012)
**Economists and
Engineers**

- (1) Similar to the functions of Technical Specialists, Economists and Engineers provide coordination and expertise to Appeals management and ATEs on issues.
- (2) Economists and Engineers are assigned to cases as consultants or team members.

8.1.3.10
(01-12-2024)
**Tax Computation
Specialist (TCS)**

- (1) This section provides an overview of the role and responsibilities of the Appeals Tax Computation Specialist (TCS) and the important assistance they provide to the ATEs and APS employees.

- (2) The TCS organization reports to the Director, SEPR. TCS is comprised of TCS teams, each supervised by an Appeals Tax Computation Team Manager (ATCTM). Each team may consist of one or more Large Case TCS, Senior TCS and other TCS employees.
- (3) In addition to their other responsibilities, the Tax Computation Specialist prepares the following:
 - a. Settlement computations,
 - b. Notices of deficiency
 - c. Tentative computations,
 - d. Information statements, and
 - e. Other analyses.
- (4) The TCS provides valuable services which relieve the ATE and APS of time-consuming, detailed computational/technical analysis so more time is devoted to the settlement or processing of disputed cases.
- (5) In order to properly aid the ATE or APS, the TCS must:
 - a. Examine the case file and analyze the examining officer's report
 - b. Be familiar with all areas of tax law and regulations (individual, corporate, estate, gift, employment, etc.)
 - c. Have a sound foundation in accounting principles
 - d. Have a good knowledge of IRS procedures and operations
 - e. Be able to apply all of the above to the technical work

8.1.3.10.1
(10-25-2013)
**Duties and
Responsibilities of All
Tax Computation
Specialists**

- (1) The duties performed by all TCS employees include:
 - Preparing audit statements,
 - Rule 155 computations,
 - Refund litigation computations,
 - Statements of account,
 - Notices of deficiency and other notices, and
 - Special forms related to notices of deficiency.
- (2) In addition, the TCS prepares tentative computations, schedules, and exhibits reflecting the impact of legal opinions or settlement possibilities. When required, the TCS attends conferences with Appeals managers, ATEs, and Counsel attorneys regarding technical features of the case.
- (3) The TCS makes technical and accounting analyses in tax cases, including protested and/or petitioned Joint Committee cases with overpayments of over \$2,000,000. In addition, they may be assigned selected cases for consideration and disposition in their capacity as an acting AO.
- (4) The responsibilities of all TCS employees include:
 - Processing a full range of cases in accordance with opinions, decisions and determinations of ATEs, Counsel attorneys, Department of Justice and the courts
 - Staying informed of changes in the Internal Revenue Code, the Regulations, and the IRM
 - Being familiar with court decisions and tax publications affecting their work.

- (5) See IRM 8.17, Settlement Computations and Statutory Notices of Deficiency.

8.1.3.10.2
(10-23-2007)

**Additional Duties of
Higher-Graded Tax
Computation Specialists**

- (1) In addition to handling technical work on difficult cases, the higher-graded TCS employees advise and assist lower-graded TCS employees with difficult computations and the interpretation and application of technical and procedural guidelines.
- (2) They assist their manager in reviewing completed work to ensure:
 - The decisions of Appeals, Area/Associate Area Counsel, Department of Justice, or Tax Court are correctly followed in the computation
 - Correct forms are used
 - Proper accounting procedures are followed
 - Computations of tax base and tax liability are technically correct and in accordance with the law, regulations, and rulings
 - Explanations are clear
 - Supporting schedules and exhibits contain satisfactory form and content

8.1.3.10.3
(10-23-2007)

**Additional Duties of
Large Case Tax
Computation Specialist**

- (1) The Large Case Tax Computation Specialist interacts with corporate taxpayer representatives to resolve issues on the largest and most complex international and domestic cases within Appeals.
- (2) At the request of the ATCL, the Large Case Tax Computation Specialist completes a thorough review of RAR tax computations within 120 days. The purpose of the review is to:
 - Ensure the RAR is accurate and complete
 - Create a computer accessible file (or utilization of a computation disk received from Compliance or files downloaded from IMS).
- (3) The Large Case Tax Computation Specialist may appear as the Government's expert witness, giving testimony in court proceedings on the tax effect of controversial tax adjustments in complex corporate tax cases.

8.1.3.11
(01-12-2024)

**Account and Processing
Support (APS)**

- (1) Account and Processing Support (APS) employees provide technical assistance and support for controlling and processing tax cases for Appeals and Counsel. APS performs the full range of interim and closing actions, which include the following:
 - a. Verify contents of the administrative file
 - b. Update or make corrections on IDRS, ACDS, AIMS, and ISTS
 - c. Process interim assessments or abatements
 - d. Control statutes
 - e. Issue notices of deficiencies (or 90-day letters), determination letters, interest abatement letters, Employee Plan and Exempt Organization Adverse determinations or other required notices or correspondence
 - f. Process cases resolved by the ATEs and/or Counsel. This includes processing assessments, adjustments, installment agreements and OICs.
 - g. Process cases between Appeals and Counsel.
- (2) The following provides a brief description of the employees in the APS organization and their respective roles:

- Directors, APS, are responsible for the overall organization, including staffing and directing case processing activities. The APS Director is the first-level supervisor of the APS Department Managers and second-level supervisor of the APS Processing Team Managers (PTMs).
- The APS Department Manager is responsible for planning, organizing, coordinating, monitoring and directing the activities of a workforce in APS units in their Area. The APS Department Manager is the first-level supervisor of the APS PTM and the second-level supervisor of the APS employees.
- APS Technical Advisors assist either the Director, APS, or the APS Department Manager, in the daily operations of the Area or APS organization.
- APS PTMs direct the activities performed by the APS employees. They are the first-level supervisor of APS employees.
- APS Tax Examiners (TEs) process a full range of cases in accordance with established procedures. The TEs receive the case administrative files from the originating function, enter taxpayer case information into ACDS to control the case in Appeals inventory, identify and track docketed U. S. Tax Court cases using DIMS, create and update automated systems, prepare and make interim and final adjustments, determine statutes of limitations on a wide variety of tax returns and compute interest.

8.1.3.12
(01-12-2024)
**Shared Team of
Administrative &
Redaction Support
(STARS)**

- (1) The Shared Team of Administrative & Redaction Support (STARS) employees provide administrative and redaction support to Appeals employees. STARS employees' case-related activities include:
- Providing mail support for Telework ATEs
 - Retrieving taxpayer case history from Compliance's systems (i.e., AMS, ICS) and uploading them to ACDS.
 - Researching Automated Lien System (ALS) and PACER
 - Retrieving transcripts from IDRS and AOIC
 - Retrieving RGS case files for certain liability reconsideration cases
 - Redacting taxpayer case files and uploading the redacted files to ACDS

