



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.10.1

MARCH 11, 2021

EFFECTIVE DATE

(03-11-2021)

PURPOSE

- (1) This transmits revised IRM 8.10.1, Appeals Reports and Projects, Internal Reports.

MATERIAL CHANGES

- (1) IRM 8.10.1 Revised this section, creating a new section Program Scope and Objectives.
- (2) IRM 8.10.1.1 New subsection added for background
- (3) IRM 8.10.1.2 New subsection added for authority
- (4) IRM 8.10.1.3 New subsection added for responsibility
- (5) IRM 8.10.1.4 New subsection added for program reports.
- (6) As a result of the Material changes above, subsections in this IRM have been renumbered accordingly
- (7) Incorporated interim guidance AP-08-0520-0004, Reissuance of Retirement Appeals Diagnostics and Balanced Appeals Measures Report System (D&BAM) & Appeals Ad-Hoc. For clarification - combined prior IRM sections 8.10.1.14 and 8.10.1.15 into (current IRM section 8.10.1.15) titled Appeals BOE AdHoc/DBAM Report
- (8) Replaced prior wording with ACDS D&BAM to Appeals BOE DBAM throughout IRM 8.10.1
- (9) Replaced prior wording with ACDS Ad-Hoc to Appeals BOE AdHoc throughout IRM 8.10.1
- (10) Removed the prior IRM section 8.10.1.16
- (11) Removed the prior IRM section 8.10.1.17
- (12) Removed the prior IRM section 8.10.1.18 - input a new link to access Appeals BOE under 8.10.1.1.1 (3)
- (13) The IRM includes various editorial updates

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 8.10.1, Internal Reports, dated July 9, 2015.

AUDIENCE

Appeals

Steven M. Martin, Director, Case and Operations Support

8.10.1

Internal Reports

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8.10.1.1
(03-11-2021)
Program Scope and Objectives

- (1) Purpose: This transmits revised IRM 8.10.1, Appeals Reports & Projects - Internal Reports
- (2) Audience: Appeals
- (3) Policy Owner: Director, Case and Operations Support
- (4) Program Owner: Director, Policy, Planning, Quality and Analysis (PPQ&A)
- (5) Contact Information: Appeals Employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM section.

8.10.1.1.1
(03-11-2021)
Background

- (1) There are numerous reports that are used to control all of Appeals inventory. Automated systems are used to accurately monitor and control Appeals inventory and produce management information statistics. All Appeals employees and managers must be actively involved in the process of protecting assessment periods.
- (2) Statistical reports which are produced monthly and quarterly summarize information on receipts, disposals, inventory, overage workunits (WUNOs), etc., and provide a means of controlling work on an overall basis.
- (3) The prior ACDS D&BAM Crystal Reports system has been retired. Reports previously contained in standalone D&BAM Classic are now available as Web Intelligence (WEBI) reports. Appeals Managers and analysts can access this information from the Appeals Business Objects Environment (BOE) system. *Appeals BOE*

8.10.1.1.2
(03-11-2021)
Authority

- (1) 8.10 Appeals Reports & Projects, establishes the framework for 8.10.1, Internal Reports.

8.10.1.1.3
(03-11-2021)
Responsibility

- (1) The Director, Case and Operations Support (C&OS) is the executive responsible for designing, developing, delivering, and monitoring short and long range administration policies, programs, strategies, and objectives for the Appeals organization
- (2) The Director, Policy, Planning, Quality and Analysis oversees the Appeals Policy function and is responsible for providing technical and procedural guidance to Appeals employees, establishing and maintaining policies and standard procedures for Appeals work streams
- (3) The Policy Analyst shown on the Product Catalog page, as the originator, is the assigned author of this IRM.

8.10.1.1.4
(03-11-2021)
Program Reports

- (1) Policy, Planning, Quality, and Analysis (PPQ&A) provides trends and data analyses and detailed summary reports for Appeals. PPQ&A prepares the following report related to this program: TPP Exam Return Level Inventory Report.

8.10.1.2
(03-11-2021)

General Explanation for Reports

- (1) Physical validation of inventory is also required annually. This section describes the Audit Information Management System (AIMS), AMATCH and Appeals Centralized Database System (ACDS) reports produced to ensure inventory accuracy.
- (2) The Appeals BOE Ad Hoc system is a web-based platform executable program that is accessed separately from ACDS and is used to research ACDS data and generate customized reports.
- (3) The following information is generally provided for each required report:
 - **DEFINITION:** A definition of what each report contains.
 - **OBJECTIVE:** The overall objective for each report.
 - **FREQUENCY:** The frequency of working each report is stated below at the minimum standard. Reports may be worked more frequently if required by local office management, as dependent on the office's activity or size.
 - **PROCEDURES:** The procedures for working each report are described below.
 - **IMPACT:** The impact of each report on office statistics, the timely processing of cases or on other reports may be described below.
 - **DOCUMENTATION:** The person assigned to work the report must annotate the research and follow-up action completed. All notations must be made on the report or on an attachment. Notations must be concise and clear as to what research has been completed. Symbols may be used on the report to record research. If symbols are used, a legend at the top of the list or on an attachment to the report is required which clearly defines each symbol used.
 - **DUE DATES:** Each office must establish due dates for each report unless a due date for a report is specifically stated.
 - **CERTIFICATION:** Upon completion of the follow-up report, date and sign your full name on the top right hand section of the report. The original must be submitted to the Processing Team Manager (PTM) or designee. The PTM or designee must do a final review for accuracy and completeness.
- (4) All reports are generated in a basic columnar format and generally are printed on legal size paper, landscaped.
- (5) Portions of a report may be duplicated on other reports. However, this does not relieve the person assigned to work the report of the responsibility to fully complete the assigned report as required.
- (6) A cursory review of all ACDS fields appearing on a report must be performed to catch obvious errors.
- (7) Cases appear on follow-up reports as a result of the input of an ACTION code and a TODATE at the case level. Cases will continue to appear on the appropriate lists until a FROMDATE is entered.

Note: Some ACTION codes will never have a FROMDATE. This includes DECENT, ORDENT, PREPSTIP AND STIPFF. These cases will appear on the appropriate follow-up report until final closing following ACKCLS.
- (8) Follow-Up on or before date: The program defaults to a date equal to the last day of the current month. For reports that are due monthly, change the

“follow-up on or before date” to a date equal to the current date/report run date. If the current date/report run date is used, and the report is run between the first and the 20th of the month, this will provide a listing of only those cases where follow-up is needed. Then, follow-up on all listed cases, and there is no need for a cut-off line.

Note: The program allows the user to change the date in order to generate a list that results in more cases. The later the date, the greater the number of cases that will appear on the follow-up report. If you generate a list that includes more cases than required, you will use a “cut off” date equal to the current date/report run date.

(9) Sort by: Reports can be sorted by Appeals Office Code (AOC) = “ALL” or by selecting a specific AOC within the Area, and then by one of the following:

- TPNAME - by taxpayer name
- TODATE
- AO - by ATE
- DC OFFICE - by Counsel office

Each area is responsible for working the follow-up reports for every AOC within the area. Most reports will be sorted and worked by specific AOC and by TODATE.

(10) Page Break Report by: For most follow-up reports, you can select one of the following options:

- Office
- Group
- AO

You will usually page break a follow-up report by office.

8.10.1.2.1 (10-15-2014) **ACDS Office Configuration**

(1) ACDS OFFICE CONFIGURATION: ACDS will generate a date on the follow-up reports in a column headed “FOLLOW UP DATE” equal to the TODATE plus the number of days entered in the office configuration. This permission level on ACDS is limited to APS Director’s Technical Advisors and Tax Policy and Procedure Headquarters Analysts. To change the ACDS Office Configuration, the authorized user will first set the “Current Area/AOC” to the desired selection from the main CASES menu. Then, click on the ACDS “ADMIN” button, Perform Area Administration, Manage Areas, Update Office, and then the office hyperlink to open the Office Configuration Table. Then enter the number of days specified in the table below. This sets the time frames for all of APS. Under no circumstances will the time frames be greater than the following:

ACDS Office Configuration Field Name	# of days	Description
DEFAULT	30	Adds 30 days to SND expiration date to set the default date for the SND report
ACKCLS	10	Adds 10 days to the TODATE to set the follow-up date for a case with ACTION = ACKCLS (awaiting acknowledgment of closing)
ANSWER	120	Adds 120 days to the TODATE to set the follow-up date for a case with ACTION = ANSWER (sent to Counsel for answer)
APPEALED	180	Adds 180 days to the TODATE to set the follow-up date for a case with ACTION = APPEALED (appealed Tax Court case)
DCJUR	180	Adds 180 days to the TODATE to set the follow-up date for a case with ACTION = DCJUR (in Counsel jurisdiction)
DCOTHER	60	Adds 60 days to the TODATE to set the follow-up date for a case with ACTION = DCOTHER (in Counsel for review, suspense, etc.)
DDJRET	60	Adds 60 days to the TODATE to set the follow-up date for a case with ACTION = DDJRET (in Compliance, Appeals jurisdiction retained)
DECENT	45	Adds 45 days to the TODATE to set the follow-up date for a case with ACTION = DECENT (decision entered by Tax Court)
DKLSTxxx	15	Adds 15 days to the TODATE to set the follow-up date for a case established from Docket List information only, with ACTION = DKLSTxxx (Docket List received - awaiting administrative file)
INTERIM	30	Adds 30 days to the TODATE to set the follow-up date for a case with ACTION = INTERIM (Interim action requested) Note: The INTERIM report is obsolete
ORDENT	100	Adds 100 days to the TODATE to set the follow-up date for a case with ACTION = ORDENT (order of dismissal entered by Tax Court)
PREPSTIP	60	Adds 60 days to the TODATE to set the follow-up date for a case with ACTION = PREPSTIP (forwarded to Counsel for stipulation preparation)
SHIPPED	10	Adds 10 days to the TODATE to set the follow-up date for a case with ACTION = SHIPPED (shipped to another Appeals Office)
SNDC	30	Adds 30 days to the TODATE to set the follow-up date for a case with ACTION = SNDC (SND sent to Counsel for concurrence)

ACDS Office Configuration Field Name	# of days	Description
STIPFF	45	Adds 45 days to the TODATE to set the follow-up date for a case with ACTION = STIPFF (stipulations sent to Counsel for filing with the Tax Court)
TRxxx	30	Adds 30 days to the TODATE to set the follow-up date for a case with ACTION = TRxxx (transferred to another Appeals Office)

8.10.1.3

(01-20-2012)

Monthend Reports

- (1) The Monthend Reports menu is accessed from the main reports menu.

8.10.1.3.1

(10-15-2014)

Appeals Inventory Reports (AIR)

- (1) The AIR series of reports provide Appeals managers and analysts with business results statistics based on cumulative fiscal year data. Report data is available on a month end basis at the National, Functional Unit, Area and Team levels. Additional information is available from the ACDS User Guide on the Appeals website.

8.10.1.3.2

(01-20-2012)

Appeals Program Level Reports (APL)

- (1) The APL series of reports provide Appeals managers and analysts with business results statistics based on cumulative fiscal year data. Report data is available on a month end basis at the National, Functional Unit, Area and Team levels for the following categories:

- OIC (Offer in Compromise) Reports
- APL-EITC (Earned Income Tax Credit) Reports
- APL-ARBS (Appeals Receipts by Supplier) Reports

Additional information is available from the ACDS User Guide on the Appeals website.

8.10.1.4

(01-20-2012)

Case Inventory Reports

- (1) The APS Area Manager is responsible for establishing and maintaining adequate control and to ensure the timely assessment of tax on cases under consideration by the office. ACDS Summary Reports have been designed to assist in these tasks.
- (2) ACDS generates a number of pre-defined summary reports and follow-up reports that are run at periodic intervals to assist APS in tracking and controlling cases and monitoring statute expiration dates.
- (3) The Summary Reports are required or optional, as stated in this manual. Optional reports may be required as determined locally.
- (4) From the Main Reports Menu, select "Case Inventory Reports (uniSTAR)" to select a summary report.

8.10.1.4.1
(10-15-2014)

**Individual Case
Reports/Forms**

- (1) From the Case Inventory Reports Menu, the following pre-defined "Individual Case Reports/Forms" are available:
 - Case Summary Card
 - Statute Change History List
 - Form 3210 Generation

8.10.1.4.2
(01-20-2012)

**Summary Reports -
Current ACDS Database
Reports**

- (1) From the Case Inventory Reports Menu, the following pre-defined "Summary Reports - Current ACDS Database Reports" are available:
 - Statute Expiration Report
 - Statutory Notice Report
 - Ordent/Decent

8.10.1.4.2.1
(10-15-2014)

**Statute Expiration
Report**

- (1) This report lists all cases/returns, including reference returns, in chronological order by statute expiration date.
- (2) DEFINITION: This report lists all cases in chronological order by statute expiration date including reference returns. This list can be generated for the entire office, by AIMS Office Code (AOC), group or the Appeals Technical Employee (Appeals Officer). Additional guidance on responsibility for generating the report is found in IRM 8.21.1.
- (3) OBJECTIVE: To monitor and control all nondocketed and docketed cases with statutes which will expire within a prescribed number of days.
- (4) FREQUENCY:
 - a. It is required that this report be generated on a monthly basis in chronological order by statute expiration date for cases with statutes which will expire within 180 days, and worked for cases which will expire in 90 days.
 - b. The Statute Expiration Report by office will be generated on a monthly basis for the Area Director in chronological order by statute expiration date for cases with statutes which will expire within 180 days.
 - c. The ATM will generate the report for their group. It will be printed in chronological order by statute expiration date for cases with statutes which will expire within the specific number of days requested, usually either 180 or 90 days.
 - d. APS will generate monthly reports they will use to plan workloads and to ensure cases with upcoming statutes are processed timely.
- (5) REPORT PARAMETERS:
 - Create Report by: Office (which includes all AIMS Office Codes for the Area) or AIMS Office Code (AOC) as determined by your Area. If the report is generated by AOC, ensure that a report is generated for each AOC within the Area by the responsible office.
 - Statute through date: Enter a date equal to 180 days from the current date. If this report is generated at the beginning of each month, you may opt to select the last day of the sixth month instead of the actual 180th day.
 - Include SN/court Entered cases? Select "Y". This selection Includes SN issued returns and excludes closed cases. Optional reports may be generated by selecting "E" (Includes SN Issued returns for ACKCLS/

- DECENT/ORDENT cases only and excludes closed cases) or “N” (Excludes SN issued returns and excludes closed cases).
- Include cases with closing codes? Select this parameter. This selection includes closed cases not acknowledged.

(6) PROCEDURES:

- APS employees will generate the report monthly by the Appeals Office Code (AOC) for which they have primary responsibility. Statute reports run by APS employees will include all cases with assessment periods expiring in 90 days or less. Technical employees will generate the report for cases in their inventory.
- Determine your “cut-off” date. Use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
- Cases above the line are to be researched.
- Perform follow-up research, phone calls, e-mails, memorandums and annotate your research and follow-up action.
- LACTION and LTODATE may be used to record your research results.
- If a nondocketed case is with the Appeals Technical Employee (ATE) and the statute expiration is less than 90 days, contact the Appeals Team Manager and/or ATE, according to local procedures.
- APS is responsible for all cases appearing on the list assigned to EMPNO 98 or 99 as well as any unassigned case.
- Update and correct any erroneous information on ACDS.

(7) IMPACT: The Statute Expiration Report, the most important of all reports, works in conjunction with ACKCLS, SND, TRxxx, INTERIM, DECENT, ORDENT, etc.

8.10.1.4.2.2

(10-15-2014)

**Statutory Notice Report
(Statutory Notice of
Deficiency Report)**

- DEFINITION: This report lists all cases in which a Statutory Notice of Deficiency (SND) has been issued and the Docket Number field in ACDS is blank. All cases are listed in chronological order by issue date. The system computes the default and assess-by dates, based upon the ACDS SNDATE input at the case level.
- OBJECTIVE: To monitor and control all SND and Notices of Determination letters issued by Appeals and any Non-Petitioning Spouse (NPS) cases from Compliance/Campus/Appeals awaiting interim assessment.
- FREQUENCY: The SND report will be generated and worked on a monthly basis as a physical inventory validation to verify the cases on the report to the cases physically in the “SND - Awaiting Taxpayer Action File” (may be a cabinet, drawer, shelf, etc.). The report will also be worked on a bi-monthly basis at a minimum. The cases are listed in chronological order by issue date to monitor defaulted cases, 90 day agreed cases and NPS assessment requests sent to APS.
- Notice of Deficiency (DEFAULT) Follow-up Days: 30
- REPORT PARAMETERS:
 - Create Report by: Office (which includes all AIMS Office Codes for the Area) or AIMS Office Code (AOC) as determined by your Area. If the report is generated by AOC, ensure that a report is generated for each AOC within the Area by the responsible office.

- SND Source: Select All. Optional reports can be generated by selecting A (issued by Appeals), D (issued by Compliance), or S (issued by a Campus).
- Include cases with closing codes? Not required.
- Include Non-Petitioning Spouse Cases? Select this parameter.
- Enter Beginning SN Issued Date: The program defaults to the first day of the current month. Change the year to the prior year.
- Enter Ending SN Issued Date: The program defaults to the last day of the current month. Use the default setting.
- Print earliest Statute Date? Select this parameter.

(6) PROCEDURES:

- a. Verify that the SND date on the report matches the date on the SND.
- b. Verify the SN Type on the list. If there are any with 090D or 090S, determine the reason and if it is acceptable. Some acceptable reasons for 090D or 090S cases on the SND report include a case sent to us as a NPS or Non Petitioned Year (NPY) case awaiting interim assessment or a case sent to us from Compliance for courtesy Appeals consideration. Courtesy Appeals cases must be resolved or returned to Compliance by the 90th day from issue date.
- c. For Appeals issued notices, check TLCATS to determine if the taxpayer has petitioned the Tax Court.
- d. If the taxpayer has petitioned the Tax Court, update CASES and follow established procedures to transmit the administrative file to Counsel.
- e. If the taxpayer did not petition the Tax Court, update CASES and follow established procedures to default the case.
- f. If an agreement is received during the 90 day period, verify that the agreement matches the SND agreement. If not, return the case to the Appeals Technical Employee (ATE) through the Appeals Team Manager (ATM) and update the report and LACTION to reflect the location of the case. If the taxpayer agrees to the deficiency during the 90-day period, the assessment prohibition ends when the executed agreement is received. Recompute the statute date for each period and update both ACDS and IDRS and close the case.

Note: Recompute the statute date by adding 60 days to the agreement received date (or original statute, if later) plus any “tack-on” time, if applicable. “Tack-on” is the number of days from the date of issuance of the SND to the normal or extended statute date prior to issuance.

(7) IMPACT: The SND Report works in conjunction with the statute report.

8.10.1.4.2.3
(07-09-2015)

**ORDENT/DECENT
Reports**

- (1) The following “Current ACDS Database” follow-up reports are available from the “Ordent/Decent Reports Menu” :
 - ORDENT - See IRM 8.10.1.4.2.3.1
 - DECENT - See IRM 8.10.1.4.2.3.2
- (2) The ORDENT/DECENT Reports are generated from the “Current ACDS Database” because they are critical for protecting assessment statutes.
- (3) The ORDENT Report is used to alert APS that a court order has been entered to dismiss a case for Lack of Jurisdiction, Lack of prosecution, or Tried/

Dismissed. Once the ORDENT date is entered by the Tax Court, the Assessment Statute Expiration Date (ASED) begins to run. These cases are suspended in Counsel for the 90-day appeals period and processed for closing on the 100th day.

Note: At the time the 100-day suspense period expires, there are 50 or fewer days remaining on the 150-day statute date. Prompt action must be taken to complete the assessment and close the case before the expiration of the statute.

- (4) The DECENT Report is used to alert APS that a decision has been entered. Appeals may have only 150 days to make the assessment. If necessary, APS will locate the administrative file to ensure the assessment is made and the case is closed prior to the 150-day period.

8.10.1.4.2.3.1
(10-15-2014)
ORDENT

- (1) **DEFINITION:** This report lists all cases in which an order for dismissal or decision has been entered by the Tax Court. Cases will appear on this report until they are returned to Appeals for final closing. This report is critical for protecting short statutes.
- (2) **OBJECTIVE:**
- a. To monitor the statute on Tax Court cases where a Court Order has been entered to dismiss a case for Lack of Jurisdiction, Lack of Prosecution (Failure to Properly Prosecute) or Tried/Dismissed.
 - b. To identify and monitor decisions which have an appeal period.
- (3) **FREQUENCY:** The ORDENT report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) **ORDENT Follow-up Number of Days:** 100
- (5) **PROCEDURES:**
- a. Review the statutes on the entire report. You are responsible to perform follow-up on all cases prior to statute expiration.
 - b. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - c. Review the list for any "S" cases. "S" cases do not need to be held for the 90 day appeal period.
 - d. Cases listed above the line are to be located. Annotate your research findings. LACTION may be used to reflect where the case is located.
 - e. The LTODATE may be used to record the date the appeal period will expire.
- (6) **IMPACT:** The ORDENT report works in conjunction with the statute report.

8.10.1.4.2.3.2
(07-09-2015)
DECENT

- (1) **DEFINITION:** This report lists all cases in Appeals inventory in which the Tax Court has entered a decision but for which no final closing action has been recorded. This list is critical for protecting short statutes.
- (2) **OBJECTIVE:**

- a. To monitor the statute on Tax Court cases which have an entered decision.
 - b. To identify and monitor decisions which have an appeal period (no waiver paragraph with deficiency).
- (3) FREQUENCY: The DECENT report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) DECENT Follow-up Number of Days: 45
- (5) PROCEDURES:
 - a. Review the statute on the entire list. You are responsible to perform follow-up on all cases prior to statute expiration.
 - b. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - c. Cases listed above the line are to be located. Annotate your research findings. LACTION may be used to reflect where the case is located.
 - d. If the decision has no waiver paragraph, Counsel must hold the case for the 90-day appeal period. The LTODATE may be used to record the date the appeal period will expire.
- (6) IMPACT: The DECENT report works in conjunction with the statute list.

8.10.1.4.3
(10-15-2014)
**Summary Reports - Day
Old ACDS Database
Reports**

- (1) From the Case Inventory Reports Menu, the following pre-defined "Summary Reports - Day Old ACDS Database Reports" are available:
 - Follow-up Reports - See IRM 8.10.1.4.3.1
 - AO Inventory List - See IRM 8.10.1.4.3.2
 - WUNO List - See IRM 8.10.1.4.3.3
 - Team Leader Team Member Missing Case Report - See IRM 8.10.1.4.3.4.
 - Closures Report - See IRM 8.10.1.4.3.5
 - AIMS Status Report - See IRM 8.10.1.4.3.6
 - Docketed Case Report - See IRM 8.10.1.4.3.7
 - Petitioned SN Report - See IRM 8.10.1.4.3.8
 - Unassigned Report - See IRM 8.10.1.4.3.9
 - Duplicate/Missing Keycase List - See IRM 8.10.1.4.3.10
 - Appeals Quality Measurement System (AQMS) Field Office Report - See IRM 8.10.1.4.3.11

8.10.1.4.3.1
(10-15-2014)
Follow-up Reports

- (1) The following "Day Old ACDS Database" follow-up reports are available from the "Follow-up Reports Menu":
 - ACKCLS - See IRM 8.10.1.4.3.1.1
 - ANSWER - See IRM 8.10.1.4.3.1.2
 - APPEALED - See IRM 8.10.1.4.3.1.3
 - DCJUR - See IRM 8.10.1.4.3.1.4
 - DCOTHER - See IRM 8.10.1.4.3.1.5
 - DDJRET - See IRM 8.10.1.4.3.1.6
 - DKLSTxxx - See IRM 8.10.1.4.3.1.7
 - INTERIM - See IRM 8.10.1.4.3.1.8

- PREPSTIP - See IRM 8.10.1.4.3.1.9
- SHIPPED - See IRM 8.10.1.4.3.1.10
- SNDC - See IRM 8.10.1.4.3.1.11
- STIPFF - See IRM 8.10.1.4.3.1.12
- TRxxx - See IRM 8.10.1.4.3.1.13
- LOCAL ACTION - See IRM 8.10.1.4.3.1.14

8.10.1.4.3.1.1
(10-15-2014)
ACKCLS

- (1) **DEFINITION:** This list is comprised of closed cases which reflect an “ACKCLS” in the ACTION field with no FROMDATE. This report lists all cases forwarded for closing to the closing function and for which a return receipt has not been received. These cases awaiting an acknowledged Form 3210 to authorize APS to input a FROMDATE on ACDS. Since APS continues to control the statute date on any case that appears on the list until the other office “acknowledges” receipt of that case, it is important that they generate and monitor the information on this list.
- (2) **OBJECTIVE:**
 - a. To follow-up on any cases listed that are over 10 days old.
 - b. To verify the acknowledgment of ACDS closed cases submitted to the closing function.
 - c. To monitor statute dates until acknowledgment is received.
- (3) **FREQUENCY:** The ACKCLS report will be generated and worked on a monthly basis in ACTION TODATE order.

Note: Many offices work this report on a weekly or bi-weekly basis.

- (4) ACKCLS Follow-up Number of Days: 10

(5) **PROCEDURES:**

- a. Review the statute for the entire ACKCLS list. Perform follow-up on all cases prior to statute expiration.
- b. Determine your “cut-off” date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
- c. Cases above the line are to be researched.
- d. Follow-up to ensure that the closing function accepts responsibility for the cases. Obtain the necessary documentation to verify acknowledgment of receipt.
- e. If the case is selected for AQMS review, begin follow-up action after receipt of Form 3210, Document Transmittal (Part 4 returning the case to Files or Compliance) from the AQMS Reviewer.
- f. Check the AIMS status.

Note: A change in AIMS status out of Appeals (i.e., status 21) is a good indication that another function is working on the case. Continue to follow-up in obtaining an acknowledgment. If all other research methods have been exhausted and have failed to produce the date, you may use the AIMS status 90 date if all necessary adjustments have been made to the account.

- g. Once acknowledgment date has been determined, update the FROMDATE

8.10.1.4.3.1.2
(10-15-2014)
ANSWER

- (6) **IMPACT:** The ACKCLS list works in conjunction with the statute list. Portions of this report are duplicated on other lists. However, this does not relieve you of your responsibility to complete this list as required.
- (1) **DEFINITION:** This report lists all docketed cases forwarded to Counsel for answer that have not been timely returned. If cases appear on the report over 120 days, check with the Counsel Attorney to obtain the status of the case. If Counsel is working the case, update the ACTION to DCJUR (Counsel Jurisdiction).
- (2) **OBJECTIVE:**
- To research cases that have not been timely returned from Counsel.
 - To identify, research and correct conflicting information between the TLCATS and ACDS databases.
- (3) **FREQUENCY:** The ANSWER report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) **ANSWER Follow-up Number of Days:** 120
- (5) **PROCEDURES:**
- Research the entire list for attorney name and Counsel office. Update CASES with any missing information per the TLCATS research. If any case on the list shows a status of "In Trial Preparation" on TLCATS, update the Action Code to DCJUR and the TODATE using the status date shown on TLCATS.
 - If any cases on the list show an ATE assignment, the FROMDATE is probably missing. Research and input missing FROMDATE information.
 - Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - Research cases above the line for status discrepancies. All conflicting TLCATS statuses must be researched and a notation made on the report as to the outcome.
- (6) **IMPACT:** The ANSWER report impacts the DCJUR , DCOTHER and ORDENT follow-up reports. The correct and timely update of cases on the ANSWER list enables the cases to be monitored if they move to Counsel jurisdiction or when an Order of Dismissal is entered. The ANSWER report also impacts the statute and timely processing of the case.

8.10.1.4.3.1.3
(10-15-2014)
APPEALED

- (1) **DEFINITION:** This report lists all appealed tax court (bond or no bond filed) cases sent to the Court of Appeals for a final decision. The following types of cases can be appealed by the petitioner during the 90 day appeal period following the decision entered date:
- case tried by the Tax Court,
 - decisions entered without a waiver paragraph.
- (2) **OBJECTIVE:** To monitor all appealed tax court (bond or no bond filed) cases sent to the Court of Appeals for a final decision.
- (3) **FREQUENCY:** The APPEALED report will be generated and worked on a monthly basis in ACTION TODATE order.

- (4) APPEALED Follow-up Number of Days: 180
- (5) PROCEDURES:
 - a. Review the entire list for incomplete case information (i.e. Counsel Office, Attorney). Write in additions/corrections/changes, etc. onto the list and then update CASES.
 - b. Determine your “cut-off” date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - c. Cases listed above the line are to be researched on TLCATS to ensure that the Court of Appeals has not entered a final decision.
 - d. Any contradictions on TLCATS versus ACDS must be explained fully.
 - e. If you have a closure on TLCATS, but have not received the administrative file, contact Counsel to obtain the file. Annotate action taken on the report.
 - f. Follow-up with Counsel is required on cases that appear on the list for more than one year and then yearly thereafter, to confirm the status of the case.
- (6) IMPACT: The APPEALED report works in conjunction with the statute report.

8.10.1.4.3.1.4
(10-15-2014)
DCJUR

- (1) DEFINITION: This report lists all docketed cases transferred to Counsel jurisdiction and not returned to Appeals for closing. A case with a notation of DCJUR means that Appeals has relinquished settlement jurisdiction of the listed case to an Area Counsel office but has retained AIMS control for cases required to be controlled by AIMS. Generally these cases are returned to Appeals for closing after resolution of the case by settlement, trial or other court order.
- (2) OBJECTIVE:
 - a. To monitor the TLCATS status versus the ACDS status.
 - b. To ensure statutes are protected in cases where Appeals is not aware of the entered decision.
- (3) FREQUENCY: The DCJUR report will be generated and worked quarterly in ACTION TODATE order.
- (4) DCJUR Follow-up Number of Days: 180
- (5) PROCEDURES:
 - a. Review the entire list for incomplete case information (i.e. Counsel Office, Attorney). Write in additions/corrections/changes, etc. onto the list and then update CASES.
 - b. Only docketed cases will be on the DCJUR report. Update the ACTION as appropriate for any nondocketed case on the report.
 - c. Determine your “cut-off” date. For reports that are due quarterly, use a cut-off date equal to the last day of the quarter. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - d. Cases listed above the line are to be researched on CATS for status discrepancies, i.e. entered decisions.
 - e. For cases over 180 days, research TLCATS and contact the counsel attorney to determine the current status of the case. If the case has been

transferred to another Counsel office, contact the servicing Appeals office by telephone and then transfer both the AIMS and ACDS databases. If a quick assessment is required, it will be done prior to transferring the case.

f. Any contradictions on CATS versus ACDS must be explained fully.

(6) **IMPACT:** The DCJUR report impacts a variety of reports, including DCOTHER, DECENT, COURT, ORDENT and the statute report.

8.10.1.4.3.1.5
(10-15-2014)

DCOTHER (Optional)

(1) **DEFINITION:** This report lists all Appeals cases forwarded to Counsel for miscellaneous reasons, i.e., review, suspense, etc. Use of this ACTION code is optional. The list is comprised of both docketed and nondocketed cases. For example, a nondocketed case on the DCOTHER report might be related to a docketed case in Counsel for answer, trial preparation or other reason. It might also be a non-petitioning spouse non-key case or an offer-in-compromise case sent to Counsel for approval, etc. A docketed case on the DCOTHER report might be an unassigned "S" case awaiting a court order or an IRC 6166 estate tax case, etc.

(2) **OBJECTIVE:**

- a. To monitor the TLCATS status versus the ACDS status.
- b. To resolve discrepancies, which will result in only valid DCOTHER cases appearing on this list.

(3) **FREQUENCY:** If ACTION code DCOTHER is used by your office, the DCOTHER follow-up report is required. If required, the minimum requirement is that it be generated and worked on a monthly basis in ACTION TODATE order.

(4) **DCOTHER Follow-up Number of Days:** 60

(5) **PROCEDURES:**

- a. Review the entire list for incomplete case information (i.e. Counsel Office, Attorney). Write in additions/corrections/changes, etc. onto the list and then update CASES.
- b. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
- c. Cases above the line must be researched for status discrepancies. Research the TLCATS status for docketed cases on the DCOTHER report to determine if there are status discrepancies, i.e., entered decisions, an assigned docketed case in trial preparation status, case in appeals jurisdiction, etc. Research the TLCATS status of a docketed case related to a nondocketed case on the DCOTHER report. For example, if a nonpetitioning spouse is listed on the DCOTHER report, you must research the petitioning spouse case on TLCATS to determine status discrepancies.
- d. Any contradictions on TLCATS versus ACDS must be explained fully.

(6) **IMPACT:** The DCOTHER report impacts a variety of reports, including DCJUR, DECENT, COURT, ORDENT and the statute report.

8.10.1.4.3.1.6
(10-15-2014)
DDJRET

- (1) **DEFINITION:** This report lists all cases returned to Compliance in which Appeals retains jurisdiction. Cases will appear on the report until they are returned by Compliance.
- (2) **OBJECTIVE:** To monitor cases returned to Compliance in which Appeals retains jurisdiction.
- (3) **FREQUENCY:** The DDJRET report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) DDJRET Follow-up Number of Days: 60
- (5) **PROCEDURES:**
 - a. In general, jurisdiction on nondocketed cases will be released. Collection Due Process (CDP) cases are an exception to this general rule.
 - b. Statute review the entire report. You are responsible to perform follow-up on all cases prior to statute expiration.
 - c. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - d. This list may be sorted by ATE and distributed for follow-up by the ATE.
- (6) **IMPACT:** The DDJRET report impacts the statute and timely processing of the case.

8.10.1.4.3.1.7
(10-15-2014)
DKLSTxxx (Optional)

- (1) **DEFINITION:** This report lists all docketed cases controlled on ACDS after receipt of only the docket list (xxx identifies the docket list number). Use of this ACTION code is optional. Cases will appear on the list until the action code is updated.
- (2) **OBJECTIVE:** To monitor docketed cases controlled on ACDS after receipt of only the docket list where the administrative file has not yet been received.
- (3) **FREQUENCY:** If ACTION code DKLSTxxx is used by your office, the DKLSTxxx follow-up report is required. If required, the minimum requirement is that it be generated and worked on a monthly basis in ACTION TODATE order.
- (4) DKLSTxxx Follow-up Number of Days: 15
- (5) **PROCEDURES:**
 - a. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - b. Cases listed on the report are to be located. Annotate your research findings.
 - c. Upon receipt of the administrative file, update CASES as appropriate with complete information obtained through analysis of the administrative file. In some offices, this step may be completed by an employee other than the employee assigned to work the DKLSTxxx report
- (6) **IMPACT:** The DKLSTxxx report impacts the timely processing of the case.

8.10.1.4.3.1.8
(07-09-2015)

INTERIM (Obsolete)

- (1) Since interim actions are now controlled on PEAS, use of the INTERIM report is obsolete. The following information is provided for reference purposes.
- (2) **DEFINITION:** This report will list any case that reflects INTERIM in the ACTION field and no FROMDATE. This means a case that was forwarded to APS for an interim action (i.e. partial assessments/abatements, account corrections, etc.) and for which verification of completion of the interim action has not been received. The FROMDATE should remain blank until verification that the interim action has been completed is received.

Note: Do not enter the acknowledgment date of the transmittal of the interim package in the FROMDATE field.

- (3) **OBJECTIVE:**
 - a. To verify interim action has been completed timely.
 - b. To ensure that interim action is completed prior to statute expiration date.
- (4) **FREQUENCY:** The INTERIM report will be generated and worked on a monthly basis in ACTION TODATE order.
- (5) **INTERIM Follow-up Number of Days:** 30
- (6) **PROCEDURES:**
 - a. Review the statutes on the entire INTERIM report. You are responsible to perform follow-up on all cases prior to statute expiration.
 - b. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - c. Cases above the line are to be researched. The person working the INTERIM report does all follow-up research, phone calls, memorandums, and is accountable for the entire list.
 - d. For cases to be researched, contact APS to request hardcopy verification of adjustment and/or request a transcript that shows all posted transactions, i.e. TXMOD, IMFOL, BMFOL. It is recommended that the 23C date be annotated in the NOTES field on CASES.
 - e. Once verification of completion of the interim action is received, update the FROMDATE
 - f. Identify statute dates that will expire within 30 days from the date of the report and notify the PTM immediately of any cases found.

- (7) **IMPACT:** The INTERIM list may impact the statute follow-up list.

8.10.1.4.3.1.9
(10-15-2014)

PREPSTIP

- (1) **DEFINITION:** This report lists all docketed cases in Appeals inventory that have been forwarded to Counsel for the preparation of stipulations and have not been returned for closing.
- (2) **OBJECTIVE:** To monitor cases which have been forwarded to Counsel for preparation of the stipulation and have not been timely returned.
- (3) **FREQUENCY:** The PREPSTIP report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) **PREPSTIP Follow-up Number of Days:** 60

(5) PROCEDURES:

- a. Determine your “cut-off” date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
- b. Research TLCATS to determine the status on PREPSTIP cases over 60 days old.

(6) IMPACT: The PREPSTIP report impacts the timely processing of the case.

8.10.1.4.3.1.10
(10-15-2014)
SHIPPED

- (1) DEFINITION: This report lists cases that have been shipped to other Appeals Offices.
- (2) OBJECTIVE: To follow up on cases shipped to other Appeals Offices to ensure they were received in the new office.
- (3) FREQUENCY: The SHIPPED report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) SHIPPED Follow-up Number of Days: 10
- (5) PROCEDURES: Follow-up on each case listed on the report. The 3210 will determine the FROMDATE that was not input by the receiving office. In some instances, you will not want to input the FROMDATE (for example, if the case is shipped to another Appeals Office for Tax Computation Specialist work).
- (6) IMPACT: The SHIPPED works in conjunction with the statute reports.

8.10.1.4.3.1.11
(07-09-2015)
SNDC

- (1) DEFINITION: This report lists all Appeals pre-90 day cases in which the proposed notice of deficiency has been submitted to Counsel for review and have not been returned.
- (2) OBJECTIVE: To monitor cases which have been forwarded to Counsel for review of the notice of deficiency and have not been timely returned to Appeals.
- (3) FREQUENCY: The SNDC report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) SNDC Follow-up Number of Days: 30.
- (5) PROCEDURES:
 - a. Determine your “cut-off” date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - b. Contact Counsel as to the status of the SNDC cases over 30 days old.

8.10.1.4.3.1.12
(10-15-2014)
STIPFF

- (1) DEFINITION: This report lists all Appeals docketed cases in which signed stipulations have been secured and forwarded to Counsel for submission to the Tax Court. We are waiting for an entered decision. Cases will appear on the report until they are returned to Appeals from Counsel for closing. This report is critical for protecting short statutes.

Note: The FROMDATE will never be completed.

(2) OBJECTIVE:

- a. To monitor TLCATS status versus ACDS status.
- b. To ensure that a decision is entered in a timely manner and the entered decision is returned promptly for closing.

(3) FREQUENCY: The STIPFF report will be generated and worked on a monthly basis in ACTION TODATE order. The alphabetical list can be used to perform a physical inventory validation of STIPFF cases

(4) STIPFF Follow-up Number of Days: 45

(5) PROCEDURES FOR THE STIPFF ACTION TODATE REPORT:

- a. Review the entire list for missing or unassigned attorney information. Research TLCATS to get this information and update CASES.
- b. Determine your "cut-off" date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
- c. Cases listed above the line are to be researched on TLCATS for status discrepancies, i.e., entered decisions, trial preparation, etc.
- d. All conflicting TLCATS statuses need to be researched and resolved. Statutes need to be protected and CASES must be updated as appropriate to reflect the resolution of the discrepancy.
- e. If you are unable to resolve the discrepancy, bring it promptly to the attention of the PTM.

(6) PROCEDURES FOR THE STIPFF ALPHA LIST:

- a. If your office retains the administrative file when forwarding STIPs to be filed, compare the cases listed on the report to the cases in STIPFF file cabinets. A case will be on the list AND in the STIPFF file cabinets.
- b. If the case is on the list but NOT in the STIPFF file cabinets OR the case is in the STIPFF file cabinet but NOT on the report, you must resolve this discrepancy. Do thorough research and explain the resolution of the discrepancy on the report. No other notations will be on the list except validating the cases.

(7) IMPACT: The STIPFF report impacts the DECENT and STATUTE follow-up reports. The correct and timely update of cases on the STIPFF report enables the cases to be monitored as decisions are entered and statutes begin running.

8.10.1.4.3.1.13
(10-15-2014)
TRxxx

(1) DEFINITION: This report lists all cases transferred between Appeals Offices which have not been accepted in from the "INBOX" of the receiving Appeals Office.

(2) OBJECTIVE:

- a. To verify the acknowledgment of ACDS cases transferred to another office.
- b. To monitor statute dates.

- (3) FREQUENCY: The TRxxx report will be generated and worked on a monthly basis in ACTION TODATE order.
- (4) TRxxx Follow-up Number of Days: 30
- (5) PROCEDURES:
 - a. Review the statutes on the entire TRxxx report. You are responsible to perform follow-up on all cases prior to statute expiration.
 - b. Determine your “cut-off” date. For reports that are due monthly, use a cut-off date equal to the current date/report run date. Draw a line under the last case with a date in the follow-up column equal to your cut-off date.
 - c. Cases above the line are to be researched.
- (6) IMPACT: The TRxxx list works in conjunction with the statute list.

8.10.1.4.3.1.14
(10-15-2014)

Local Action (Optional)

- (1) DEFINITION: This report lists cases by specific LACTION as selected by the user.
- (2) OBJECTIVE: To list cases by LACTION for follow-up as needed.
- (3) FREQUENCY: As needed.
- (4) PROCEDURES: Generate and distribute the report as requested.
- (5) IMPACT: This is an optional predefined report available for use as determined locally.

8.10.1.4.3.2
(10-15-2014)

AO Inventory List

- (1) DEFINITION: The AO Inventory List includes all cases in the inventory of a specific ATE.
- (2) OBJECTIVE: To verify the inventory of an ATE.
- (3) FREQUENCY: This list is required to be generated for the physical inventory validation or may be generated as requested.
- (4) REPORT PARAMETERS:
 - AO: Select each ATE to generate the lists needed for the physical inventory validation. Do not select “ALL”. If “ALL” is selected, you will get one list for the office.
 - Include closed cases in inventory?: Not required. If selected, closed cases not acknowledged will be included.
 - Sort by TPNAME or WUNO: TPNAME
 - Compute AO dollars to office \$\$\$?: Not required.
- (5) PROCEDURES: Generate and distribute the lists according to your local procedures for use in the physical inventory validation.
- (6) IMPACT: This list impacts on the physical inventory validation.

8.10.1.4.3.3
(10-15-2014)

WUNO List

- (1) DEFINITION:

- a. Wuno List (Open): Provides a list of all open cases currently in Appeals inventory in work unit (WUNO) number order. The list includes non-docketed cases, docketed cases in Appeals jurisdiction, and docketed cases in Counsel jurisdiction.
- b. Wuno List (Closed): Lists all non-docketed and docketed cases that have been closed or transferred by an Appeals office in work unit number order.

- (2) OBJECTIVE: To list open or closed cases in workunit order as needed by an office. The list can be restricted to start at a specific workunit number.
- (3) FREQUENCY: As needed.
- (4) PROCEDURES: Generate and distribute the report as requested.
- (5) IMPACT: This is an optional predefined report available for use as determined locally.

8.10.1.4.3.4 (10-15-2014)

Team Leader Team Member Missing Case Report

- (1) DEFINITION: Includes all cases with Feature Code TL, TM or TO in which either the Team Leader or Team Member record is missing. This report can be generated by Area, AIMS Office Code (AOC), Post of Duty (POD), or Group.
- (2) OBJECTIVE: To list Feature Code TL, TM or TO cases in which either the Team Leader or Team Member record is missing.
- (3) FREQUENCY: As needed.
- (4) REPORT PARAMETERS: Depending on permissions
 - National
 - Area
 - AIMS Office Code (AOC)
 - Post of Duty (POD)
 - Group: If you select this option, you will further refine your selection from drop-down menu options.
- (5) PROCEDURES: Generate and work the report as requested.
- (6) IMPACT: This is an optional predefined report available for use as determined locally.

8.10.1.4.3.5 (07-09-2015)

Closures Report

- (1) DEFINITION: Includes all cases on which there was closure activity during the month. This report can be generated for the office or sorted by group, AIMS Office Code (AOC) or Appeals Technical Employee (Appeals Officer).
- (2) OBJECTIVE: To list closed cases as needed by an office.
- (3) FREQUENCY: As needed.
- (4) REPORT PARAMETERS:
 - Office - If you select Office, you may choose "Y - Print Report" or "E - Print ESP Report".
 - Group, AIMS Office Code (AOC) or ATE - If you select one of these options, you will further refine your selection from drop down menu options.
 - Enter Beginning Report Date: MM/DD/YYYY

- Enter Ending Report Date: MM/DD/YYYY

- (5) PROCEDURES: Generate and distribute the report as requested.
- (6) IMPACT: This is an optional predefined report available for use as determined locally.

8.10.1.4.3.6
(10-15-2014)
AIMS Status Report

- (1) DEFINITION: This report lists returns under each AIMS control indicator.
- (2) OBJECTIVE: To list returns under each AIMS control indicator to validate the accuracy of the data as needed by an office.
- (3) FREQUENCY: As needed.
- (4) REPORT PARAMETERS:
 - Y - Report of returns controlled by AIMS
 - N - Report of returns not controlled by AIMS
 - E - Report of returns exempt from AIMS
- (5) PROCEDURES: Generate the report as needed for each AIMS indicator. Compare the returns listed to AIMS.
 - Y Report - Ensure that all returns listed are properly controlled on AIMS. If the return is required to be on AIMS, but not on AIMS, change the AIMS indicator to N. If the return is exempt from AIMS, change the AIMS indicator to E.
 - N Report - Ensure that all returns listed are not controlled on AIMS. If the case is now properly controlled on AIMS, change the AIMS indicator to Y. If the return is exempt from AIMS, change the AIMS indicator to E.
 - E Report - Ensure that all returns listed are properly exempt from AIMS. If the return is properly controlled on AIMS, change the AIMS indicator to Y. If the case is required to be on AIMS, but not on AIMS, change the AIMS indicator to N, and take necessary action to control the case on AIMS.
- (6) IMPACT: This is an optional predefined report available for use as determined locally.

8.10.1.4.3.7
(10-15-2014)
Docketed Case Report

- (1) DEFINITION: Includes all cases that have been petitioned for consideration by the United States Tax Court. The lists can be requested in either alpha or docket number order with small "S" and regular docketed cases combined in one list or separated into two lists. If the latter is requested, the "S" cases will print out immediately after the regular cases.
- (2) OBJECTIVE: To list docketed cases as needed by an office.
- (3) FREQUENCY: As needed.
- (4) REPORT PARAMETERS:
 - Docket Number - S-Cases Separate
 - Docket Number - S-Cases Combined
 - Taxpayer Name - S-Cases Separate
 - Taxpayer Name - S-Cases Combined
- (5) PROCEDURES: Generate and distribute the report as requested.

- (6) **IMPACT:** This is an optional predefined report available for use as determined locally.

8.10.1.4.3.8
(10-15-2014)
**Petitioned SN Report
(No Longer Used)**

- (1) The Petitioned SN Report is no longer used. This information is provided for historical purposes. **DEFINITION:** Included all cases on which notices of deficiency were issued, and for which the taxpayer filed a petition with a Tax Court. This report is no longer used.
- (2) **OBJECTIVE:** To list petitioned cases as needed by an office.
- (3) **FREQUENCY:** As needed.
- (4) **PROCEDURES:** Generate and distribute the report as requested.

8.10.1.4.3.9
(07-09-2015)
Unassigned Report

- (1) **DEFINITION:** This report lists all cases in Appeals jurisdiction that have not been assigned to an ATE. This report can be generated for the office or sorted by AIMS Office Code (AOC). The report is produced in alphabetical order or received date order. The Unassigned Report will be generated and used by APS. The purpose of this report is to verify the validity of any unassigned cases. Upon confirmation of receipt (acknowledged Form 3210), the list will be delivered to the responsible ATM for further research concerning the assignment of the case. It can include or exclude cases with an ACTION. It can include or exclude docketed cases sent to Counsel for ANSWER or DCJUR.
- (2) **OBJECTIVE:** To verify the validity of unassigned cases.
- (3) **FREQUENCY:** It is required that this report be generated and worked monthly in received date order.
- (4) **REPORT PARAMETERS:** There are several options available for local use. For the required monthly report, select ACTION="" OR ACTION=" SHIPPED".
- All unassigned cases
 - ACTION="" OR ACTION=" SHIPPED" (leave blank)
 - Only ACTION<>"" (leave blank)
 - Exclude only ACTION=" ANSWER"
 - Exclude only ACTION=" DCJUR"
 - Exclude "ANSWER" and "DCJUR"
 - Exclude under 30 Days Old
- (5) **PROCEDURES:**
- a. New cases on the report must be researched in full.
 - b. If an ACTION code is present, verify that the ACTION code is correct.
 - c. Ensure that each docketed case has an ACTION in the ACTION field (i.e., ANSWER, DCJUR, DCOTHER, ORDENT, etc.). These cases must be researched and corrected.
 - d. Check all related cases (cases which have a name in the Key Case field). Research to see if the Key Case was assigned and the related case was not assigned. Assign related cases accordingly.
 - e. Some cases may remain unassigned, for example, a docketed case sent for ANSWER could change in status on TLCATS to Dismissed (ORDENT) or Counsel jurisdiction (DCJUR). Non-docketed cases related to unassigned DCJUR cases (DCOTHER) could also remain unassigned.

- f. Follow up on all cases where the action/transfer in record is not within the last 30 days. If needed, contact the ATMs for case assignment even if an acknowledged Form 3210, Document Transmittal, is received.

- (6) IMPACT: The unassigned report works in conjunction with various other reports and may impact the statute and timely processing of cases.

8.10.1.4.3.10
(07-09-2015)
**Duplicate/Missing
Keycase List**

- (1) DEFINITION: This report lists open or closed related cases that are missing key cases or duplicate key cases. A missing key case is one which does not appear on your Area's ACDS as an open case, yet has a related case or cases which do appear. A duplicate key case has the same WUNO, TIN and MFT as another key case. ACDS programming enhancements have eliminated duplicate key cases.
- (2) OBJECTIVE: To ensure that proper workunits are established.
- (3) FREQUENCY: It is recommended that the open report be generated and worked monthly. The report must be worked and all discrepancies resolved prior to month end processing.
- (4) PROCEDURES:
 - a. New cases on the report must be researched in full.
 - b. Research CASES to determine the current status of the cases on the report.
 - c. Notate whether the key case is open or closed and research to determine if the related case was overlooked and needs to be closed.
 - d. *Team Leader/Team Member cases:* Some missing key cases are valid, such as a Team Leader (Key Case - feature code TL) in another Area, Team Member (related case - feature code TO) in your Area. Ensure that the Team Leader (Key Case) is still open in an Area. These cases will appear on your report until the Team Member case is closed. The Team Member case must be closed prior to the Team Leader case.
 - e. Any unusual problems, such as where the workunit or TIN do not exist or where the workunit number is different from the key case must be resolved and corrected on ACDS. If you are unable to resolve an unusual problem, bring it to the immediate attention of the Processing Team Manager or designee.
- (5) IMPACT: The Duplicate or Missing Key Case report impacts on office statistics and various follow-up reports.

8.10.1.4.3.11
(10-15-2014)
**AQMS Field Office
Report**

- (1) AQMS is the Appeals Internal Quality Assurance Program within ACDS using cases selected by predetermined skip counts at closing and forwarded to the respective AQMS function for review. Reviewers answer predetermined questions and cumulative results are used to identify areas and/or issues in Appeals where additional training, information or work is needed to achieve the best possible settlement for both the Government and the Taxpayer.
- (2) DEFINITION: The AQMS Field Office Report lists cases selected for AQMS review according to parameters selected by the user. You can create a report for the prior work day, prior work week, prior work month, or select a specific period by entering a beginning and ending report date.
- (3) OBJECTIVE: To list cases selected for AQMS review.

- (4) FREQUENCY: As needed.
- (5) PROCEDURES: Generate and distribute the report as requested.
- (6) IMPACT: This is an optional predefined report available for use as determined locally.

8.10.1.5
(10-15-2014)
uniT Reports

- (1) The ACDS uniT reports are available to managers and analysts from the Reports button in ACDS. The uniT reports provide inventory analysis at the National, Functional Unit, Area and Team levels. The reports include inventory data in summary statistical format as well as case listings. Reports for Direct and Indirect Time are also available from the uniT reports menu.

8.10.1.6
(10-15-2014)
AIVP Reports

- (1) The following Appeals Inventory Validation Process (AIVP) Reports are available from the main Reports Menu:

- AIVP PTM Sample Validation Report
- AIVP Validation Results Report

8.10.1.6.1
(10-15-2014)
AIVP PTM Sample Validation Report

- (1) This report summarizes the number of cases (key cases and non-key cases) selected for PTM Sample Validation in which the validation has not been completed as of the report date. There are options to generate the report by:

- Team
- Area
- National

8.10.1.6.2
(10-15-2014)
AIVP Validation Results Report

- (1) This report includes the accuracy rates of Critical Data Fields (CDF) of cases in open, closed, or both open and closed inventory as of the month end date selected by the user. The accuracy rate for a CDF is determined from the validation completed by the employee who validated the CDF immediately after the validation that was completed by the prior employee. There are options to generate the report by:

- APS Team
- APS Area
- APS Consolidated
- ATE Team
- ATE Area
- ATE Consolidated
- National

8.10.1.7
(10-15-2014)
Cases Activity Record & Automated Timekeeping System (CARATS)

- (1) CARATS is a sub-system of ACDS used by the ATEs to record the activity and time applied to their assigned cases, as well as to update the case status. CARATS is accessed by the ATEs through the AO/SO button in ACDS. From the CARATS menu, the ATE can select a timesheet case to input case activity. The system provides Action and Sub-Action codes to select from drop-down menus. Narratives of the case activity may be added in the Notes section, and time on the case activity is recorded. The ATE's CARATS timesheet includes a listing of their cases and summarizes the time applied during the month and cumulative time, as well as other pertinent information for the case. The ATEs balance their direct and indirect time on the timesheet periodically during the

month and at month end. Additional information relating to CARATS for both the ATE and ATM may be found in the ACDS User Guide.

8.10.1.7.1
(10-15-2014)
**Direct and Indirect Time
Definitions**

- (1) The definitions of direct time and indirect time are provided below. Adherence to these definitions will ensure consistency and data accuracy in time reporting on ACDS.
- (2) Direct time categories provide employees with a place to charge time that is directly applied to cases currently assigned to them and to other case related activities on cases not currently assigned to them.
- (3) Indirect time categories provide employees with a place to charge time that does not fall within the definition of direct time. Definitions for each of the categories are provided in the following sections.

8.10.1.7.2
(07-09-2015)
**Direct Time Categories
and Definitions for
Appeals Hearing
Officers**

- (1) The direct time portion of the timesheet includes the following categories by line items:

Line Number	Category	Definition
1	Total Direct Time Assigned Cases	<p>Line 1: Case Hours -Time spent on the following activities will be charged to this line:</p> <ul style="list-style-type: none"> • All Hearing Officer time on Part 1 & 2 case • All Hearing Officer time on Part 3 cases, if the case is on the Hearing Officer inventory report as an assigned case • Time spent by Hearing Officer preparing tax computations • Time spent by Hearing Officer preparing case activity records
2	Customer Service	<p>Include all time spent on Taxpayer Advocate inquiries that are not case assignments, or time on cases previously closed out of any Appeals office, or any time spent by the Hearing Officer. Time spent on Part 3 cases will be charged directly to the case.</p>

Line Number	Category	Definition
6	Industry Specialists	<p>Line 6 is used only by Technical Guidance (TG)/International (IN) employees to record direct, non-case time. Enter all time spent on TG/IN matters, except where the TG/IN employee is a team member or directly assigned a specific case. Line 6 charges include, but are not limited to:</p> <ul style="list-style-type: none"> • Meetings related to an emerging/ coordinated issue or any other TG/IN topic • Training related to a TG/IN topic or issue other than formal classroom, CPE or IVT • Preparation for presentations and training on a TG/IN topic • Speaking on any TG/IN topic or issue • Writing settlement guidelines/ positions • Reviewing and concurring/ nonconcurring of settlements on coordinated issue • Providing guidance on coordinated or emerging Issues or any other aspect of the TG/IN issue • Providing assistance to Appeals Headquarters on a TG/IN related topic or issue • Meeting with Appeals Technical Employees on a specific case (unless the TG/IN employee is a team member, then team member reporting would apply) • Professional reading and research related to the TG/IN employee's area of expertise • Reports other than those set forth in the instructions to line 13 <p>Note: All TG/IN travel (except for training) will be charged to Line 4 - Case Related Travel.</p>

8.10.1.7.3
(10-15-2014)

**Indirect Time Categories
and Definitions for
Appeals Technical
Employees**

- (1) The indirect time portion of the timesheet includes the following categories by line item:

Line Number	Category	Definition
3	Obsolete	Do not charge time to this line.
4	Case Related Travel	Enter the time spent this month traveling to locations outside the Hearing Officer's assigned post of duty for activities that are case related. (For Technical Guidance Employees, see Line 6 above).
5	Case Related Assistance	Enter time spent on work units not assigned to the Hearing Officer, such as TEFRA penalty only cases that are in Examination inventory.
7	Management	Time spent on acting management detail assignments and other supervisory duties of any duration.
8	Professional Reading	Time spent reading non-case related materials.
9	Special Assignments	Time spent testing. Time spent serving as a detailee or task force member on non-case related or non-systems analysis related matters and special assignments.
10	Obsolete	Do not charge time to this line
11	Training	Time spent attending formal or informal training (including instructor preparation time) either as a student or instructor. Some examples are: <ul style="list-style-type: none"> • On-the-job instructor training as either student or instructor • Any out-service training • CPE • Computer and software training
12	Administrative	Time spent on all other non-case related activities.
13	Reports	Time spent in the preparation of all reports, including the following: <ul style="list-style-type: none"> • CARATS month end preparation • Tax Court calendar reports • STATUTE report • TRAS or SETR Time reports Exception: Technical Guidance/International - see line 6
14	Meetings	Time spent in any meetings. Some examples are: <ul style="list-style-type: none"> • Office and group meetings • Work associated with committees • Appeals/Counsel/Collection/Examination meetings • Employee Engagement meetings • Ethics/Integrity/Sexual Harassment and/or EEO/ Diversity meetings
15	NTEU	Time spent on performing duties as a NTEU steward.
16	Obsolete	Do not charge time to this line

Line Number	Category	Definition
17	Annual/Sick/Administrative/Leave without pay	Time spent on annual, sick, administrative and leave without pay.
18	Details Outside Appeals	Time spent on details to other functions if the Appeals Technical employee retains assigned Appeals case inventory. If no case inventory is retained by the Appeals Technical employee, no inventory and time report will be prepared and no time will be accounted for in Appeals.
19	Credit/Comp/Religious Leave	Time taken to reduce accrued credit/compensatory hours or for religious reasons.

8.10.1.8
(10-15-2014)

**Innocent Spouse
Tracking System (ISTS)
Validation Reports**

- (1) Validation reports may be generated from either the ACDS AMATCH sub-system or ISTS.
- (2) APS is responsible for working the validation reports.
- (3) The ACDS AMATCH sub-system matches ACDS information against data received from the Innocent Spouse Tracking System (ISTS) to ensure cases are received and in the proper status on ISTS. There are four ACDS/ISTS AMATCH report listings available:
 1. On ISTS Not on ACDS Open
 2. On ACDS Open Not on ISTS
 3. ISTS Stage 07 List
 4. Mismatched Data
- (4) Validation reports generated from ISTS may be periodically sent to Appeals to be worked. IRM 25.15.14.5, Validating the Inventory Validation Listing, contains the procedures to follow when an ISTS inventory listing is received that must be validated.

8.10.1.9
(10-15-2014)

**Technical Automated
Control System (TACS) -
Tax Computation
Specialists**

- (1) The TCS sub-system is used by the TCS employees to maintain their inventory within ACDS. The sub-system enables the TCS to track their cases, time activity on the case, and indirect time. The TCS record consists of three sections:
 - a. Section I is the Case Information data that is picked up from the CASES database;
 - b. Section II is the Case History that includes information that identifies the work requested, requestor, priority indicator, etc.
 - c. Section III is the Case Activity Record that the TCS uses to charge time to the case and, as an option, add brief notes on the case activity.

8.10.1.9.1

(10-15-2014)

**Direct and Indirect Time
for Tax Computation
Specialists**

(1) Direct and indirect time categories are contained in the monthly time sheet generated by the Technical Automated Control System (TACS). Direct time categories provide the TCS a place to charge time directly applied to cases currently assigned to them and to other case-related activities on cases not currently assigned to them. Indirect time categories provide the TCS a place to charge time that does not fall within the definition of direct time.

(2) The following is a definition for each of the direct time categories by line item:

Line Number	Category	Definition
1	Case Hours	Time directly applied to cases that are open on TACS and assigned to the TCS.
2	Closing Data	<p>Time spent on requests for additional information, including calculations, needed to process a case for closing when the case has been logged off TACS.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Providing Form 5403 items for which TCS is responsible, including attachments such as Sequa worksheet, 6404(g) worksheet, etc. • Assisting Account and Processing Support (APS) with Form 5403 entries or other closing related items. <p>Note: If the additional time spent on the case will be extensive, consideration must be given to adding the case on TACS as a new work request.</p>
3	Case Reviews	Time spent reviewing another TCS' work product when the Appeals Tax Computation Team Manager (ATCTM) requests that the TCS assist with case reviews of other TCS.
4	AO Direct Case Time	<p>(For the GS-512-12 and 13 TCS) - Time spent working cases in the capacity of an ATE</p> <p>Examples are as follows:</p> <ul style="list-style-type: none"> • Time spent on the case is recorded on a separate AO time sheet. • The case is controlled on Appeals Centralized Database Systems/ Case Activity Record & Automated (ACDS/CARATS) but not controlled on TACS.

Line Number	Category	Definition
5	Customer Service	<p>Time spent providing assistance to another TCS or to TCS customers (AO, Counsel, APS, etc.).</p> <p>See the following situations:</p> <ul style="list-style-type: none"> • Assistance regarding general procedural or technical issues not relating to a specific case. • Assistance regarding specific procedural or technical issues relating to a case not previously worked by the TCS.
6	Technical Assistance	<p>Time spent revisiting a case previously worked and closed off TACS.</p> <p>This may include:</p> <ul style="list-style-type: none"> • Discussions with the taxpayer/representative on the closed case. • Discussions with another TCS or AO on the closed case. • Review of the TCS's own work product (at the request of an AO or Appeals Team Case Leader (ATCL)) after the case has been closed off TACS. <p>Note: If the additional time spent on the case will be extensive, consideration must be given to adding the case on TACS as a new work request.</p>

(3) The following is a definition for each of the indirect time categories by line item:

Line Number	Category	Definition
7	Detail	Time spent as a detailee or a task force member on non-case related matters.
8	NTEU	Time spent as a union steward on union business. Only bank and official time are recorded here. No other time will be shown in this field.
9	Performance Discussions	Time spent discussing performance issues with the manager. This includes discussions involving workload reviews, open and closed case reviews, annual performance ratings, and other performance issues that may arise during the month.

Line Number	Category	Definition
10	Acting Assignments	Time spent on acting managerial assignments and other managerial duties.
11	Meetings	Time spent attending meetings either in person or via the telephone that are non-case related
12	Professional Reading	Time spent reading non-case related materials and other guidelines and research material not related to a specific case.
13	Log/Reports	Time spent completing information needed for various reports, which include travel vouchers.
14	Training	Time spent attending formal and informal training (including instructor preparation time) either as a student or as an instructor and time spent as an On-The-Job (OJ) instructor.
15	Administrative Duties	Time spent dealing with various types of administrative duties. These duties include, but are not limited to, building/evacuations (fire drills, bomb scares, etc.); conducting physical inventory validations (IVLs); office moves/relocations; taking surveys; and computer/printer maintenance.
16	Special Assignments	Time spend testing ACDS. Time spent on special assignments. This does not include an acting managerial assignment or a detail assignment as described above.
17	Annual leave	Time spent on annual leave.
18	Sick leave	Time spent on sick leave.
19	Admin and Other Leave	Time spent on administrative leave, (i.e., two week military summer camp training, jury duty, or other excused leave).
20	Credit Hours Taken	Time off from work that reduces accrued credit hours or time used for religious reasons.
21	Case Related Travel	Time spent traveling to locations outside of the assigned post of duty for activities that are case related. Note: this time is not applied directly to a case.

8.10.1.10
(07-09-2015)
**Processing Employees
Automated System
(PEAS) - APS**

- (1) PEAS is an automated inventory and timekeeping system for employees and uses the ACDS interface. The system enables the PTMs and APS employees to control assigned and unassigned inventory, provide inventory listings, capture the volume of specific categories of APS work, track direct and indirect time, and generate automated inventory and time reports. This will assist Appeals management in processing program evaluation and staffing resource determinations.
- (2) All APS employees required to complete a daily time sheet have this permission. APS employees are required to record direct and indirect time each day equal to the number of hours expected for their tour-of-duty. PTMs who regularly or occasionally work cases are required to record direct time on cases. In addition to the basic PEAS permissions, employees with the Record PEAS Time permission will be able to:
 - View their own time sheet for a month
 - Balance their own time for a day
- (3) Reports Available in PEAS include the following:
 - Unassigned case report - See IRM 8.10.1.10.1.1
 - Inventory - See IRM 8.10.1.10.1.2
 - Suspense - See IRM 8.10.1.10.1.3
 - PEAS Open ACDS Inventory - See IRM 8.10.1.10.1.4
 - PEAS Open IDRS Inventory - See IRM 8.10.1.10.1.5
 - Open Inventory (by AIR Category) - See IRM 8.10.1.10.1.6
 - Closed Inventory (by AIR Category) - See IRM 8.10.1.10.1.7
 - P Measure report - See IRM 8.10.1.10.1.8
 - D Measure report - See IRM 8.10.1.10.1.9
 - Complex Interest Team (CIT) Inventory Report - See IRM 8.10.1.10.1.10
 - ACDS OverAge Inventory - See IRM 8.10.1.10.1.11
 - IDRS OverAge Inventory - See IRM 8.10.1.10.1.12
 - Potential OverAge Inventory - See IRM 8.10.1.10.1.13
 - New Open Aging Report - See IRM 8.10.1.10.1.14
 - Average Hours/Cycle Time - See IRM 8.10.1.10.1.15
 - Direct/Indirect Time Report - See IRM 8.10.1.10.1.16
 - Follow-up - See IRM 8.10.1.10.1.17
 - New Receipt Report - See IRM 8.10.1.10.1.18
 - Statute - See IRM 8.10.1.10.1.19
 - IVL - See IRM 8.10.1.10.1.20

8.10.1.10.1
(10-15-2014)
**PEAS Reports and
Unassigned Case
Reports**

- (1) Users will access the PEAS Reports and Unassigned Case Reports by clicking the "APS" button on the ACDS home page, and then clicking on the hyperlink to the desired report on the PEAS main menu under the "Reports" heading. The reports generated and available will be dependent upon the permissions of the employee.
- (2) Cases with the ACAPDATE entered by the ATM are ready for assignment in PEAS.

8.10.1.10.1.1
(10-15-2014)

Unassigned Case Report

- (1) The Unassigned Case Report is a list of unassigned PEAS cases. The following columns are included on the list:

- TPName - WUNO - TYPE
- Processing Area
- Group - PTM
- ACAP Date - Date Received
- Created by ATM/PTM - Phone
- AO (POD) - Phone
- Taxper - Statute Date - Statute Code

8.10.1.10.1.2
(10-15-2014)

Inventory Report

- (1) A list of each APS employee's inventory broken down by total key cases, total cases (including reference and related cases), and total returns.
- (2) Lists inventory broken down by closings, Statutory Notice of Deficiency/Notice of Determinations, Interim Actions, and Other.
- (3) Totals on Closed Volume includes cases closed in the past 30 days.
- (4) To view a listing of an individual APS employee's inventory, double click on the employee name hyperlink and the inventory list for that employee will generate, showing an "s" beside cases in suspense.

8.10.1.10.1.3
(10-15-2014)

Suspense Report

- (1) A list showing the number of cases each APS employees has in suspense by Reason Code.
- (2) The following categories are included:
- cases suspended for less than 30 days for Reason Codes S01, S02, S03, S04, S10 and S99
 - cases in suspense over 30 days for the same Reason Codes
 - cases in suspense less than 120 days and over 120 days for S07
 - cases less than 60 days and over 60 days for Reason Codes S08 and S09
- (3) An "N" in Total Column refers to the number of days for each Reason Code.

8.10.1.10.1.4
(10-15-2014)

**PEAS Open ACDS
Inventory Report**

- (1) A list of cases that have an ACAPDATE but are still open on ACDS and PEAS.
- (2) The count is by key case only.

8.10.1.10.1.5
(10-15-2014)

**PEAS Open IDRS
Inventory Report**

- (1) A list of cases that have an ACAPDATE and are closed on ACDS but still open on PEAS.
- (2) The count is by key case only.

8.10.1.10.1.6
(10-15-2014)

**Open Inventory (by
Appeals Inventory
Report (AIR) Definitions)
Report**

- (1) A list of each APS employee's inventory broken down by AIR as well as by the number of days in inventory.
- (2) The report provides the ability to select the number of days used to break down the inventory numbers.

8.10.1.10.1.7 (10-26-2007) Closed Inventory (by AIR Category) Report	(1) A list of each APS employees closed inventory for a chosen period of time broken down by AIR categories.
8.10.1.10.1.8 (10-15-2014) Process (P) Measure Report	(1) Computes cycle time for the various process measures on non-docketed WUNOs only. (2) Report is by APS employee and case type.
8.10.1.10.1.9 (10-15-2014) Docket (D) Measure Report	(1) Computes cycle time for the various P measures on docketed WUNOs. (2) Report is by APS employee and type of case.
8.10.1.10.1.10 (10-15-2014) Complex Interest Team (CIT) Inventory Report	(1) This report reflects only the CIT inventory. (2) The CIT Team Inventory Report provides a comprehensive listing of all open cases assigned to APS CIT Tax Examiners with a PEAS Type = CLS (closing).
8.10.1.10.1.11 (10-15-2014) ACDS Overage Inventory Report	(1) The ACDS Overage Inventory lists cases that are assigned in PEAS, still open on both ACDS and PEAS, and have become overage. (2) Statutory Notice of Deficiency and Notice of Determination cases become overage in 10 days. (3) All other types of work becomes overage after being assigned in PEAS for 30 days or more.
8.10.1.10.1.12 (10-15-2014) IDRS Overage Inventory Report	(1) The IDRS Overage Inventory lists cases assigned in PEAS that are closed on ACDS but still open on PEAS, and have become overage. (2) Statutory Notice of Deficiency and Notice of Determination cases become overage in 10 days. (3) IDRS overage is 60 days for Special Processing/Restricted Interest (SP/RI) once ACDS is closed. (4) All other types of work becomes overage after being assigned in PEAS for 30 days or more.
8.10.1.10.1.13 (10-15-2014) Potential Overage Inventory Report	(1) The Potential Overage Inventory lists: <ul style="list-style-type: none"> • cases assigned on PEAS and not in suspense for 9 days • cases assigned on PEAS in suspense, but the lapse days minus the days in suspense is 9 days
8.10.1.10.1.14 (10-15-2014) New Open Aging Report	(1) The "New Open Aging Report" lists each APS employee and includes: <ul style="list-style-type: none"> • the number of cases within the separate case types • average cycle time for each case type • total number of all cases and the overall average cycle time

8.10.1.10.1.15
(10-15-2014)
**Average Hours/Cycle
Time**

- (1) Average Hours/Cycle Time lists each APS employee and includes:
- number of cases by case type
 - average cycle time by case type
 - total number of all cases
 - overall average cycle time

8.10.1.10.1.16
(10-15-2014)
**Direct/Indirect Time
Report**

- (1) Direct/Indirect Time lists each category used to account for the APS employees time each day as reported on PEAS.
- (2) It lists total hours spent, and the average percentage those hours account for, of that total.
- (3) See IRM 8.20.10.6.4.1.1 and IRM 8.20.10.6.4.1.2 for additional information on the PEAS Direct/Indirect Time Reports.

8.10.1.10.1.17
(10-15-2014)
Follow-Up Report

- (1) Follow-Up Report is used as a “to-do” list for any follow-ups required set up in PEAS
- (2) Follow-up can be set either by the individual APS employee or their manager.

8.10.1.10.1.18
(10-15-2014)
New Receipt Report

- (1) This report shows the number of cases carded by:
- APS Area
 - Office
 - Group
 - Employee
- (2) The user specifies the from and to dates, and may view or print a full report or a short format. The short format provides counts and the full report provides case detail.

8.10.1.10.1.19
(10-15-2014)
Statute Report

- (1) The Statute Report lists all cases and returns in chronological order by statute expiration date including reference returns.
- (2) The report provides a list of cases with statute dates through a date specified by the user. Based on permissions, a statute report can be created for any of the following:
- Area - ALL or by each APS area
 - Appeals Office Code (AOC)
 - Post of Duty (POD)
 - Group
 - APS Employee
- (3) STATCODE parameters choices are:
- Exclude Taxpayer Bill of Rights (TBOR) 2
 - Exclude TBOR2, Collection Statute Expiration Date (CSED) and Expired CSED (XCSED)
 - TBOR2 only
 - 872A only
 - CSED only
 - XCSED only

- ALL

- (4) STATCODE XXXXXX (Other as locally defined)
- (5) Statute through date
- (6) Include SN/Court Entered PEAS?
- (7) Include PEAS with closing codes?
- (8) The report will be generated and distributed weekly to the APS Tax Examiners so they can monitor and process short statute cases in their inventory.

8.10.1.10.1.20
(10-15-2014)

**Inventory Validation List
(IVL)**

- (1) The report is used provides the employee a PEAS Inventory report for use during the annual physical inventory validation or as directed by management.
- (2) The format of the report is consistent with the IVL reports generated for ATE and TCS.
- (3) The report may also be used for other validations as needed.
- (4) Based on permissions, an inventory listing can be created for any of the following:
 - a. ALL PEAS employees in the team - the PTM or Lead Tax Examiner has permission to generate a combined inventory listing that includes all cases in the team's inventory.
 - b. Individual PEAS employee by name - the PTM or Lead Tax Examiner has permission to generate an individual listing for any employee in the team, and the APS employee has permission to generate his or her own inventory listing.
- (5) The user may select the option to include closed cases in inventory by clicking the box to insert a check mark. The default setting is blank, which does not include closed cases in inventory.
- (6) The user must select to include one of the following:
 - All cases in the WUNO or
 - Just cases in PEAS inventory
- (7) The user must select the sort criteria from the following selections in the drop-down list:
 - TPNAME
 - WUNO
 - ASSIGN DATE
 - STATUTE DATE

8.10.1.11
(10-15-2014)

**AMATCH - Audit
Information Management
System (AIMS)**

- (1) AMATCH is a program that performs numerous tasks. The AIMS files are downloaded each month based on the AIMS cycle dates found in Document 6209, IRS Processing Codes and Information in Section 12. If the AMATCH program finds a match between the data on AIMS and ACDS for the Taxpayer Identification Number (TIN), Master File Tax (MFT) account code and Tax Period for cases with a PART in ACDS, the program automatically updates the following ACDS data fields at the RETURNS level of the case:

- a. Primary Business Code (PBC)
- b. Secondary Business Code (SBC)
- c. Employee Group Code (EGC)
- d. Project Code
- e. Activity Code
- f. Exam Tracking Code
- g. Return Form Number
- h. TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) Code
- i. Technical Services Code
- j. Asset Class Code
- k. AIMS Closed Date

In addition, the following updates are system generated at the CASES level through AMATCH based on tax periods at the return level for the case on ACDS:

- a. Source Code is updated to CE if the CIC indicator is on AIMS for the case.
 - b. PBC, Project Code and Exam Tracking Code are auto-populated based on the codes for the most recent tax period at the RETURNS level.
 - c. Activity Code is auto-populated based on the highest Activity Code at the RETURNS level.
 - d. AIMS Closed Date is updated based on the latest AIMS Closed Date at the RETURNS level. If one or more tax periods at the RETURNS level do not have an AIMS Closed Date, then AMATCH does not generate an AIMS Closed Date at the CASES level.
- (2) This data is then posted to ACDS. There are numerous mismatch reports generated and used by APS employees to ensure proper AIMS and ACDS controls are established. The program updates ACDS as follows: Adds the PBC for AIMS returns; Moves the PBC to the CASES level for each record; Adds the activity and project code to the RETURNS level; Updates the project code on the CASES screen based on the priority order set in the program; Adds the activity code to the CASES table (not visible on the screen display); Updates the source code to CE based on indicators in the AIMS file.
- (3) The AMATCH program is accessed through ACDS, based on the permissions of the user.
- (4) The AIMS file is electronically transferred each month and posted to ACDS after the Database Administrators perform the month end extraction on ACDS. The scrolling date at the bottom of the AMATCH screen will automatically update indicating the most current month's data is available.
- (5) Each Appeals Office will conduct an AIMS inventory verification on a quarterly basis. The working of the AMATCH mismatch reports quarterly constitutes the AIMS inventory validation. The AIMS mismatch reports will be generated quarterly (October, January, April and August) and worked by the end of each quarter (December, March, July and September). Local practice may also require that interim verification be made. Because the AIMS data is available monthly, reports may be generated and worked on a monthly basis as determined by local practice.
- (6) Verification must be completed before the next quarterly verification is required. This will allow corrections to be completed before the next quarterly verification has to be done.

- (7) The dates of the AIMS status 80 - 89 and the AIMS status 90 files are displayed at the bottom of the AMATCH main menu.
- (8) AMATCH will produce the following mismatch listings:
 - Side-by-Side Mismatch Listing by TIN
 - Side-by-Side Mismatch Listing by Name
 - Returns on AIMS Not on ACDS Open
 - Returns on ACDS Open Not on AIMS
 - Returns with Mismatched Data
 - Returns with Mismatched Statute Information
- (9) In addition to the AMATCH mismatch reports described above, the following reports can also be generated from the AMATCH program:
 - AIMS Status XX (XX = statuses 80 - 89) List

Note: The program defaults to status 81. The AIMS Status 81 list is required monthly. This report can also be used to generate a list for any AIMS status from 80 through 89.
 - AIMS Status 90 List
 - AIMS Status 90 List (Closing Code 33 Only)
- (10) The following lists and/or databases may be used as research tools while conducting reconciliations:
 - ACDS open and closed databases
 - the Integrated Data Retrieval System (IDRS)
 - the Tax Litigation Counsel Automated Tracking System (TLCATS)
 - AIMS Status 81 Listings
- (11) The following steps apply to working each of the AMATCH listings:
 1. Research - collect information from all resources available and retain the documentation.
 2. Analyze - review and determine appropriate action needed to resolve the mismatch.
 3. Action - take appropriate action to resolve the mismatch.
- (12) Basic procedures for validating these listings are outlined below and include suggestions for steps to take while resolving the mismatch. Record all research and corrective actions taken on each listing.

Note: Refer to the *AIMS ERCS Home Page* for additional information about AIMS.

8.10.1.11.1
(10-15-2014)
**Side-by-Side Mismatch
Listing**

- (1) This is an alphabetical listing which provides a convenient way to check for common errors without doing terminal research or using two or more lists. If the same name is found in both columns, check the name, TIN and MFT for any obvious errors or differences, i.e., transposition of numbers, typographical errors, spelling errors, etc. When this list is worked first, it often eliminates the need to deal with the problem on the other mismatch listings.

8.10.1.11.2
(10-15-2014)

**Returns on AIMS Not on
ACDS Open**

- (1) A listing of cases on AIMS in Status 80 and 82 through 89 which are not found on the open ACDS database.
 - a. Some cases may be listed due to timing issues.
 - b. For each return listed the APS Tax Examiner will research ACDS by name and TIN in the open and closed ACDS database for your Area. If the case is not found, research the combined open and closed National ACDS database. Check for the correct name, TIN, and/or MFT. If any of these fields incorrect, make the appropriate correction to ACDS.
 - c. Check to ensure that ACDS reflects the correct tax periods. A physical inspection of the administrative file, if available, may be needed to verify the correct tax periods. Make the appropriate update to ACDS.
 - d. The Side-by-Side listing may be useful in working this report because it provides a simultaneous listing (side-by-side) which is sometimes convenient for spotting obvious differences between AIMS and ACDS data.
 - e. Request IDRS Command Codes TXMOD or IMFOL to determine last known file location.
 - f. Research TLCATS to determine if Counsel has an administrative file which needs to be controlled on ACDS. Update ACDS as necessary. If TLCATS research indicates another Counsel office has jurisdiction and place of trial, call the controlling Appeals Office to confirm that AIMS will be transferred. This report will identify docketed cases sent directly from one Counsel Office to another where AIMS was not transferred.

8.10.1.11.3
(10-15-2014)

**Returns on ACDS Not
Open on AIMS**

- (1) A listing of cases controlled on ACDS but not controlled on AIMS in Status 80 through 89.
 - a. The APS Tax Examiner will research AIMS because the case may have recently been established and AIMS may need to be updated. Search cases received without the AIMS database.
 - b. Cross-check with the "Returns on AIMS Not on ACDS Open" listing. Many of the same errors (TIN, MFT, tax periods) will apply to both lists.
 - c. The Side-by-Side listing is usually helpful in identifying errors that appear on both lists.
 - d. Research for proper mismatches. Proper mismatches, or acceptable mismatches are defined as cases that are not controlled on AIMS, such as Penalty Appeals, Feature Code NS, MFT 31, etc. Proper mismatches will have AIMS indicator of "E" on ACDS.
 - e. Generate an ACDS "AIMS Status Report" listing all cases with an AIMS indicator "E". Use this report as a tool to resolve discrepancies.
 - f. Generate an ACDS "AIMS Status Report" listing all cases with an AIMS indicator "N". Use this report as a tool to resolve discrepancies.
 - g. Identify returns transferred in from another Appeals Office. It may be necessary to call and request the transfer of the AIMS database.

8.10.1.11.4
(10-15-2014)

**Returns with
Mismatched Data**

- (1) A listing of returns where the AIMS data does not match with certain data fields on ACDS. Mismatch conditions include:
 - Appeals Office Code (AOC) - the ACDS AOC does not match the AOC shown on AIMS
 - Status 80 with docket number (DKTNO) entered on ACDS
 - Status 82 with no DKTNO entered on ACDS

8.10.1.11.5
(10-15-2014)
**Returns with
Mismatched Statute
Information**

- (2) Check AIMS to see if the AOC or status has been updated since the listing was run. If not, update the AIMS status as appropriate or make the necessary corrections to ACDS.
- (1) A listing of returns where the AIMS statute date does not match the ACDS statute date, for example AIMS shows a statute date of 12/31/2016 and ACDS reflects statute code "A" which is used for returns with an approved Form 872-A; or AIMS shows a statute date of 12/31/2016 and ACDS shows statute code DOCKT.
 - a. Determine the correct statute date for the return in question.
 - b. Update the system (ACDS or AIMS) that shows the incorrect data.
- (2) Returns with mismatched statute information generally involve one of the following situations:
 - a. No bond filed cases will have a statute date and a statute code of ASESD (Assessment Made) on ACDS but AIMS will have a statute date containing "QQ" until the case closes.
 - b. Reference returns will usually have a statute code of RFRTN on ACDS but a statute date containing "GG" or "FF" on AIMS.
 - c. Cases with a statute code of "CLAIM" on ACDS will generally have a statute date containing "AA" on AIMS.
 - d. Carryback years may have a statute date on ACDS - the date of the carryback year - but a statute date containing "BB" on AIMS.
 - e. Docketed cases with an entered decision must have a statute date on ACDS. While the 150-day date is controlled on ACDS, the statute date on ACDS may not match the statute date on AIMS.

8.10.1.11.6
(10-15-2014)
AIMS Status 81 List

- (1) DEFINITION: This report includes all cases that are in AIMS status 81. It lists those tax periods closed to Appeals status (status 81) by Compliance or a Campus, which at the time the list is generated, have not been updated to the appropriate status on AIMS (status 80 for non-docketed cases or status 82 for docketed cases).
- (2) OBJECTIVE: To verify that the tax period was received in Appeals and that AIMS is appropriately updated.
- (3) FREQUENCY: It is required that the AIMS Status 81 list be generated within three business days of the date of the AIMS data in ACDS. It is required that this list be worked monthly.
- (4) PROCEDURES:
 - a. Research all cases in status 81 for more than 60 days to determine the current status of the returns. Make notations on the list to reflect all the research that was done and the results of that research.
 - b. Check AIMS to determine if the status has changed since the list was generated and printed.
 - c. Check ACDS open and closed databases. Search by Name and by TIN. If the return is controlled on ACDS, update AIMS to the correct status (status 80 for non-docketed and status 82 for docketed cases). Update the ACDS AIMS indicator at the return level to "Y" to indicate the return is now controlled on AIMS.

- d. Although **cases must not be transferred between Appeals Offices in Status 81**, check the prior AOC code to determine if the return was transferred from another Appeals Office. (Check the INBOX to determine if the case is there. Determine if your office has physical possession of the case. If not, contact the other office to resolve the discrepancy.)
 - e. Check the Document Transmittal, Form 3210, file for acknowledgement of the case, as well as incoming cases. (See k below.)
 - f. Check TLCATS and outgoing Forms 3210 to determine if the return was transferred to another Appeals Office.
 - g. Check AIMS for related tax periods. If there are other tax periods in Appeals status codes, review the administrative file to see if the missing year is associated.
 - h. Utilize various IDRS command codes (i.e., TXMOD, MFTRA, IMFOL, BMFOL, etc.) for additional information that may provide information about the case location.
 - i. Compliance may have inadvertently sent the file to the Campus when it was closed to Appeals. Request the file using the Document Locator Number (DLN) of the Transaction Code (TC) 300 for zero dollars with disposal code 07, 11, or 12.
 - j. Work with Compliance (AIMS shows Employee Group Code (EGC) 1XXX or 2XXX) or the Campus (EGC 5XXX) on those cases that you cannot locate. Ask them to provide a copy of the acknowledged Form 3210 showing the case was sent (mailed) to your office. If no Form 3210 can be found, follow the procedures below to return the database to Compliance.
 - k. If all research is completed and you are certain Appeals is not in possession of the return, notify the local office and update AIMS to status 21 (Compliance). Forward copies of your research and a print of the AMDISA reflecting status 21 to the Technical Services Office to help them in their continued effort to locate the return. Refer to the *Technical Services Code Listing* for additional information.
 - l. Semiannually (reports for the months of February and July), each key POD will send a copy of the noted listing to the appropriate assigned APS Area Manager, East, West, Campus East or Campus West for review. Due dates will be established by the APS Director's office. To accomplish the review, an AMDISA page 1 (AMDIS if the case has closed to Status 90) for all tax periods appearing in Status 81 for 60 days or more and a copy of the research documentation must be submitted to the APS Area Manager. Annually (by May 31st) the APS Area Manager's offices will provide results of the reviews. Each assigned APS Area Manager will provide a report by Appeals Office outlining any noted discrepancies and corrective action taken, where appropriate. The memo must address both the February and July reviews. Forward a copy of each office's February listing along with the area office memo.
- (5) **IMPACT:** This list is critical for the accuracy of the AIMS and ACDS databases and also for statute protection. The AIMS Status 81 list works in conjunction with the other AMATCH lists and impacts the accuracy of the office's physical inventory.

8.10.1.11.7
(10-15-2014)
**AIMS Status 90 List
(Optional)**

- (1) **DEFINITION:** This is an alphabetical listing of returns in AIMS status 90 when the AIMS information was extracted. The AIMSCLSD field on ACDS is automatically populated during the nightly download of information from AIMS to ACDS.
- (2) **OBJECTIVE:**
 - a. To verify that the tax period was closed on AIMS.
 - b. May also be used by APS to verify data input on closing documents.
- (3) **FREQUENCY:** Use of this report is optional.

8.10.1.11.8
(10-15-2014)
**Further Research for
Resolving Mismatches**

- (1) Every effort must be made to locate the administrative file and determine the appropriate Appeals action when resolving mismatches on any of the AMATCH listings. It will probably be necessary to do more extensive research (i.e., requesting transcripts of accounts, requesting files from the campuses, etc.). Regardless of the research performed, the objective of the AIMS-ACDS validation is to resolve as many of the mismatches as possible. If a mismatch cannot be resolved, elevate the issue to the PTM . If it is still unresolved, the discrepancy must be elevated from the PTM to the APS Area Manager.
- (2) If Appeals secured the return and no administrative file can be found, analysis of the transcript may indicate a credit balance. If the designated office official may provide a Form 5403 to request an assessment. Attach a copy of the IDRS transcript and enter the Note "protective assessment" in Item A on the Form 5403. Retain all appropriate research documents.
- (3) When completing the inventory validation, occasionally it becomes necessary to delete an AIMS file:
 - a. Use of closing code 33 requires managerial approval to ensure that all appropriate research has been done.
 - b. A completed Form 6759, Request for Taxpayer Data, and all supporting documentation must be submitted to the APS Area Manager through the PTM for approval. Each manager will initial the Form 6759 as indicated on the form.
 - c. The APS Area Manager or PTM will approve the use of closing code 33 by initialing and dating Form 5403, item D.
 - d. The APS manager or PTM will fax or mail legible copies of the approved Form 5403, Form 6759 and all supporting documentation to the designated APS Director's Technical Advisor.
 - e. If thorough research reveals that the AIMS account was established in error, prepare Form 5403 to delete the erroneous account using close code 33. Attach a "dummy" return to Form 5403 and retain all appropriate research documents. Use of closing code 33, requires managerial approval. The Form 6759 and supporting documentation will be faxed to the appropriate AIMS Analyst.
 - f. If unusual AIMS problems cannot be resolved locally, they must be reported to the designated APS Area Technical Advisor.

8.10.1.11.9
(10-15-2014)
AMATCH Retention

- (1) Retain the AMATCH Mismatch Listings, with all documentation attached, for 3 years from the end of the fiscal year of the report.
- (2) Retain the AIMS Status 81 List, with all documentation attached, for 1 year from the end of the fiscal year of the report.

- (3) The appropriate APS Director's Technical Advisor will retain copies of the AIMS Status 90 list (Closing Code 33 only) for 3 years from the end of the fiscal year of the report. The local offices must retain supporting documentation for returns closed with closing code 33 for 3 years from the end of the fiscal year of the closing.

8.10.1.12
(10-15-2014)
**Docket Information
Management System
(DIMS)**

- (1) See IRM 8.20.5.5.1 for information regarding DIMS. DIMS provides an automated listing of docketed cases. DIMS is not only used by Appeals personnel, but many Wage and Investment (W&I) and Small Business and Self Employed (SB/SE) employees as well.

8.10.1.13
(10-15-2014)
**Tax Court Calendar
Program (TAXCAL)**

- (1) TAXCAL is a sub-system of ACDS developed and maintained by Appeals. TAXCAL provides Appeals with a systemic method to identify and monitor Tax Court calendar cases and generate Tax Court calendar reports, within ACDS. Appeals electronically imports or manually creates the Tax Court Calendar and matches the calendared cases to ACDS cases. TAXCAL systemically notifies the assigned ATE when the case appears on a Tax Court calendar. TAXCAL offers a variety of report options used by both Appeals and Counsel to monitor the calendar. The appropriate ACDS permissions are needed to access TAXCAL.

8.10.1.14
(03-11-2021)
**Appeals Business
Objects Environment
(BOE) Rules of Behavior**

- (1) The Rules of Behavior apply to all Appeals BOE users but are not to be used in place of Unauthorized Access of Taxpayer Accounts (UNAX). These rules are only intended to enhance and further define the rules each user must follow while accessing the BOE.
- (2) Access to the Appeals BOE is controlled by the On Line 5081 (OL5081) privileges. The OL5081 system serves the purpose of both authentication and authorization. Authentication determines whether you are allowed to use the application. Authorization determines the role for users in the system (view or create reports).
- (3) Although all BOE users have access to all data, BOE users will not:
 - a. Request OL5081 access beyond the business need
 - b. Request or create reports which could contain potential Record of Tax Enforcement Results (ROTERRs) or evaluative data from any Appeals function to which they do not report (without specific authorization to know)
 - c. Request, read, alter, or share any other function's report (without specific authorization)
 - d. Attempt to access any report data unless it is consistent with the job function
 - e. Attempt to circumvent any of the listed Rules of Behavior to access data outside the business need
- (4) The BOE Audit Trail feature allows the organization to monitor report activity via security reports. Designated BOE Power Users are granted the role of Audit Trail Administrator and are responsible for generating BOE security reports.

- (5) BOE security reports will be reviewed to help detect unauthorized user activity or problems with BOE. If a manager, or other report reviewer, encounters any indication of illegal or improper activity, he/she will refer the findings to the designated management officials.
- (6) The reviewer of a BOE security report shall be independent. Reviewers shall not be the reviewer of their own reports.

8.10.1.15
(03-11-2021)
**Appeals BOE
AdHoc/DBAM Report
System**

- (1) Business Objects Enterprise (BOE) is an IRS Enterprise web application. Appeals BOE is a web-based platform independent of ACDS. It is used to research ACDS databases and generate reports. A BOE Web Intelligence (WEBI) interface provides business users with flexible, intuitive database query reporting tools and interactive analytics.
- (2) Appeals BOE users access is managed through the IRS Enterprise On Line 5081 application.
- (3) Appeals BOE currently has two active sub-applications: AdHoc and D&BAM. With Appeals BOE and Business Intelligence (BI) technical analysts and managers from the various functions in Appeals can create their own D&BAM/Ad-Hoc reports
- (4) Appeals BOE AdHoc (AD-Hoc/Ad-HOC) is used primarily by Appeals managers and analysts to research ACDS data and generate customized reports.
- (5) Appeals BOE Diagnostics & Balanced Appeals Measures (D&BAM) Web Intelligence (WEBI) documents are pre-defined and formatted reports used by Appeals managers and analysts to research ACDS data via standardized reports. The D&BAM WEBI reports provide summary statistical data for Appeals business results and process measures. Each report is designed to meet a particular reporting need and may be generated based upon the segmentation selected by the user. Reports may be generated for the current and prior fiscal years. The reports available from D&BAM include:
 - a. **Appeals Monthly Report:** summarizes and compares current fiscal year month to prior fiscal year month, and current fiscal year plan business results for Outcome Measure, Resolutions, Receipts, Inventory (Part 1 & 2), Non-Docketed Closed Cycle time, Select Non-Docketed Process Measures, Inventory Aging, Average Hours per Resolution, and Direct Case Time Percentage by selected office
 - b. **Direct Time by Program:** reports Direct Hours stratified by AO GRADE, Category, Sub-Category, Primary Business Code, and part (docket status), by Appeals, Region, Area, or Group (Team).
 - c. **Direct Time Detailed:** reports Direct Hours stratified by AO GRADE, Category, Sub-Category, Primary Business Code, and part (docket status), by Region, Area, or Appeals.
 - d. **Team Member Direct Time:** report list of all cases and shows summary statistics within team cases displaying the Direct Time for Month, Direct Time of Fiscal Year, Direct Time for Prior Fiscal Year, and Total Time on the case, by Appeals, Team Leader Region, Team Leader Area, or Team Leader Group (Team).
 - e. **PROMS Definition:** provides the Appeals organizations diagnostic process measures definitions used in Process Measures (PROMS) reports.

- f. **Process Measures:** report provides Appeals summary statistical diagnostic results of Appeals defined process measures including number of units in each process measure, average days in each process measure, and hours applied for specified process measures.
- (6) Appeals BOE month end processing is generally performed on the third business day of each month. DBAM reports are available immediately after month end processing completes.
- (7) Below are the Appeals BOE user permissions as defined by the On Line 5081 application process.

Level	Target Users	Description
BOE DEV USER APPEALS (Appeals BOE)	Power Users	Project Developers for reports and universes. Ability to access the development environment to create templates and reports.
BOE TEST USER APPEALS (Appeals BOE)	Testers	Access to the test environment to test new reports/universes/enhancements/fixes before deployed to production.
BOE PROD USER APPEALS (Appeals BOE)	General Users	Have limited access to report generation, limited creation tools, limited editing. Have access to all data in BOE universe.
BOE PROD POWER USER APPEALS (Appeals BOE)	Power Users	Approved to create reports in WEBI.. Have access to report creation tools and all data in BOE universe. Access also covers users who create Audit Trail Reports.
BOE PROD PROJECT ADMIN APPEALS (Appeals BOE)	Information Technology	Project Administrator for reports. This is an elevated access for users who maintain system functionality and liaison between Appeals and IT. This is generally an IT resource.

8.10.1.16
(07-09-2015)
**Appeals TEFRA Team
System (ATTS)**

- (1) The ATTS is a sub-system within ACDS and is used by the Appeals TEFRA Team employees to maintain their inventory. The ATTS enables the ATT AO/ Screener (ATT Technical Employee or ATTTE) to track their cases, record time activity on their cases, and track indirect time. The ATTTE record consists of three sections:
- Section I is the Case Information data that is picked up from the CASES database
 - Section II is the Case History that includes information that identifies the work requested, requestor, priority indicator, etc.

- Section III is the Case Activity Record that the ATTTE uses to charge time to the case and add brief notes on the case activity record

8.10.1.16.1
(07-09-2015)

**Direct and Indirect Time
for ATT Technical
Employees**

- (1) Direct and indirect time categories are contained in the monthly time sheet generated by the ATT System (ATTS). Direct time categories provide the ATTTE a place to charge time directly applied to cases currently assigned to them and to other case-related activities on cases not currently assigned to them. Indirect time categories provide the ATTTE a place to charge time that does not fall within the definition of direct time.

- (2) The following is a definition for each of the direct time categories by line item:

Line Number	Category	Definition
1	Case Hours	Time directly applied to cases that are open on ATTS and assigned to the ATTTE.
2	Closing Data	This line item is not used by ATT. It was designed for use by the Tax Computation Specialists (TCS).
3	Case Reviews	Time spent reviewing another ATTTE's work product when the Appeals TEFRA Team Manager (ATTM) requests that the ATTTE assist with the case reviews of other ATTTEs.
4	AO Direct Case Time	Time spent working cases in the capacity of an Appeals Team Member or direct assignment of an Appeals Technical Employee (Appeals Officer) case to settle.
5	Customer Service	Time spent providing general assistance to other ATTTEs or to ATT customers on non-assigned cases (AO, Counsel, APS, TCS, etc...). See the following situations: <ul style="list-style-type: none"> • Assistance regarding general procedural or technical issues not relating to a specific case. • Assistance regarding specific procedural or technical issues relating to a case not previously worked by the ATT.

Line Number	Category	Definition
6a	Technical Assistance - Other	<p>Time spent revisiting a case previously worked and closed off ATTS. This may include:</p> <ul style="list-style-type: none"> • Discussions with Campus employees, another ATTTE or AO/ATCL on the closed case, which may include conference calls with the taxpayer/representative. • Review of the ATTTE's own work product (at the request of an AO or ATCL) after the case has been closed off ATTS. • Meetings related to an emerging/coordinated issue or any other TEFRA topic. • Training related to a TEFRA topic or issue other than formal classroom, CPE or IVT. • Preparation for presentations and training on a TEFRA topic. • Speaking on any TEFRA topic or issue. • Writing settlement guidelines/positions. • Reviewing and concurring/non-concurring in settlements on coordinated issues. • Providing guidance on coordinated or emerging issues or any other aspect of the TEFRA issue. • Providing assistance to Appeals headquarters on a TEFRA related topic or issue. • Meeting with Appeals technical employees on a specific case (unless the TEFRA employee is assigned a work request, then regular work request reporting would apply). • Professional reading and research related to the TEFRA employee's area or expertise. <p>Note: The additional time spent on the case will be added on ATTS as a new work request, unless the monthly cumulative time incurred is negligible.</p>
6b	Technical Assistance - TEFRA Reports	<p>TEFRA technical reports other than those set forth in the instructions to line 13, such as TEFRA Partnership Control System (PCS) and AdHoc reports.</p> <p>Note: The additional time spent on the case will be added on ATTS as a new work request, unless the monthly cumulative time spent is negligible.</p>

(3) The following is a definition for each of the indirect time categories by line item:

Line Number	Category	Definition
7	Management	Time spent on acting managerial assignments and other managerial duties.
8	Professional Reading	Time spent reading non-case related materials and other guidelines and research material not related to a specific case.
9	Special Assignment	Time spend on ACDS or systems testing. Time spent on special assignments. This does not include an acting managerial assignment, a detail assignment or systems analysis.
10	Systems Analysis	Time spent on analysis of process improvements for the ATT.
11	Training	Time spent attending all formal and informal training (including instructor preparation time) either as a student or as an instructor and time spent as an On-the-Job (OJI) instructor, except training related to a TEFRA topic or issue other than formal classroom, CPE or IVT is reported on Line 6a.
12	Administrative	Time spent dealing with various types of administrative duties. These duties include, but are not limited to building evacuations (fire drills, bob scares, etc.), conducting physical inventory validations (IVLs), office moves, relocations, taking surveys and computer and printer maintenance.
13	Reports	Time spent completing information needed for various reports, such as travel vouchers, and SETR.
14	Meeting	Time spent attending meetings either in person or via the telephone that are non-case related.

Line Number	Category	Definition
15	NTEU	Time spent as a union steward on union business. Only bank and official time are recorded here. No other time will be shown in this field.
16	Nationwide APP Review	Time spent on assistance or review of the ATT or the role of Appeals in the TEFRA partnership process.
17	Annual/Sick/Admin/LWOP	Time spent on annual leave, sick leave, administrative leave and leave without pay. Administrative leave includes military summer camp training, jury duty, or other excused leave.
18	Detail Outside Office	Time spent as a detailee outside the ATT.
19	Credit/Comp/Relig Taken	Time off from work that reduces accrued credit/compensatory hours or time used for religious reasons.
20	Memo1	Time not properly categorized above.
21	Memo2	Time not properly categorized above when Memo1 has already been used for the day.
22	Non-Timesheet Hours (Holiday)	Time off from work due to federal holidays.

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Exhibit 8.10.1-1 (10-15-2014)**Research for Missing Files - Inventory Validation**

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Suggested AIMS Research

1. If AMDIS shows other open years, check ACDS . If the case is assigned, ask the ATE or Counsel Attorney to search the administrative file for the missing year.
2. If the AIMS statute is a carryback code see Document 6209 , page 12-21) but the loss year is not on AIMS, look to see if the loss year was closed. Check TXMOD or IMFOLT/BMFOLT for the closed year. The missing year may have been inadvertently returned to Files with the closed year. If this appears likely, request the administrative file on the closed year back using the re-file DLN.
3. Check the prior status and organization code and the date the status was updated. Call the prior organization code group for possible information. If no prior status exists, the case was established by Appeals and other years or related taxpayers in Appeals must be searched.
4. Check the AIMS source code for any clue it might provide.
5. Check for AIMS freeze codes which might provide a clue (see Document 6209 for AIMS freeze code definitions.
6. Check PCS controls (PICF codes on AMDISA and TSINQ print). If PICF code 1, 3, 5, or 7, contact the Campus ESU -they may be able to provide information.

Suggested Master File Research

1. Verify name and TIN.
2. If the missing file is MFT 06, check for the name of the general partner. It's possible the partnership return (as a reference return) was closed with the partner. If that appears likely, request the administrative file back on the partner.
3. If there is a TC 300 posting with another Appeals Office Code, it's possible you have a duplicate AIMS database that needs to be deleted. Contact the other Appeals Office to obtain documentation on their closing.
4. There were instances where offices did not have the AIMS database so they posted a TC 290 for \$-0- to the master file but neglected to post a TC 421. If that was done, the AIMS database remained open in whatever office was holding it. If the transcript indicates this may have happened, try to identify the closing office and contact them for whatever information they are able to provide. The office holding the open AIMS database will want to do a "short closing" using command code AMSOCA to generate the TC 421 and 521.
5. If the account shows a TC 922 (IRP indicator), call the Campus IRP unit. Lost cases have been located there.

Exhibit 8.10.1-1 (Cont. 1) (10-15-2014)**Research for Missing Files - Inventory Validation**

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Suggested AIMS Research

6. If there are freeze codes present on the transcript, they provide an indication about a unique condition. See Document 6209 for the master file freeze code definitions.
7. If a TC 976/977 is posted, an amended return may have been filed. A TC 290/291 will follow if the amended return was processed. If there is no TC 290/291 and there is a module balance, the taxpayer may have filed and made a payment but the tax has never been assessed or no refund processed. Alert the PTM who will alert the Appeals Technical Employee, Appeals Hearing Officer, or Counsel Attorney to resolve the problem.
8. If the case was closed to Appeals using TC 300 for \$-0- using disposal code 07, the return may have been erroneously refiled under that DLN.
9. The AIMS # (found directly below the TC 420 on a transcript) provides useful information as to a file's location. If the AIMS file has been transferred (AMSOCA), the last two digits of the AIMS # will reflect the new DO prior to January 1, 2002.
10. The DLN also provides useful information - was there a manual assessment processed? What function posted the last transaction? What was the date of the last posted transaction?
11. Check Chargeout Records. Occasionally this will provide additional information. When appropriate, send back to the Campus a "Special Search request". If the case is docketed, provide a docket number.

Suggested TLCATS Research

1. Check status of case on TLCATS. Check TLCATS even if the AMDISA shows a non-docketed case. Check TP name and years, checking for non-petitioning spouse cases. Where is the administrative file? Where is the legal file? If a decision has been entered, order the transcript to verify assessment prior to deleting the AIMS file.
2. Check cross-reference screen for name and TIN. Check active and closed history section.