



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.20.2

OCTOBER 15, 2014

## EFFECTIVE DATE

(10-15-2014)

## PURPOSE

- (1) This transmits revised IRM 8.20.2, *Account and Processing Support (APS), IDRS Transcripts and Automated Systems*.

## MATERIAL CHANGES

- (1) Various editorial updates are done throughout this chapter.
- (2) IRM 8.20.2.5.1 is updated to reflect the latest description of Action Code 102.
- (3) IRM 8.20.2.8 is updated to include information regarding Integrated Automation Technologies (IAT).
- (4) IRM 8.20.2.9 is updated to add the Fresno Campus.
- (5) IRM 8.20.2.10 is updated to provide information regarding the establishment of Audit Information Management System (AIMS) controls and updating the AIMS Status codes.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes the information in IRM 8.20.2 dated September 25th, 2013, Appeals Processing Manual, IDRS Transcripts and Automated Systems.

## AUDIENCE

Appeals

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8.20.2

IDRS Transcripts and Automated Systems

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## 8.20.2.1

(10-15-2014)

**Integrated Data Retrieval  
System (IDRS)  
Transcripts of Account**

- (1) Account and Processing Support (APS) is responsible for establishing, maintaining and closing cases in Appeals. APS uses various systems to complete these tasks and IDRS is one of the most important.
- (2) IDRS allows extensive research of taxpayer account information. IDRS information is classified as Master File (MF) or Non-Master File (NMF).
- (3) APS Tax Examiners must check IDRS each time the case is handled throughout the Appeals process. APS Tax Examiners must use IDRS to verify the following types of information:
  - a. assessments/overassessments
  - b. payments
  - c. module balances
  - d. filing dates
  - e. tentative allowances
  - f. restricted interest transactions
  - g. amended returns filed
  - h. frozen refunds
- (4) Every return or document input through the Automated Data Processing (ADP) system is assigned a document locator number (DLN) for control and identity purposes. The DLN is 14 digits in length, including a two-digit prefix, which identifies the Campus or Area Office that handled the input. The fourteenth (last) digit is the year of processing assigned by the Campus computer at the time of the original input. Examples:
  - a. 55211-110-03622-1, 55 which is the Philadelphia Campus and "1" stands for 2001 or 2011 as the year of processing.
  - b. 28210-105-60025-4, 28 which is also the Philadelphia Campus and the "4" stands for 2004 or 2014 as the year of processing.
- (5) Non-Master File accounts are processed with a "6" as the third digit of the DLN. A detailed explanation for each digit of the DLN is provided in Document 6209, IRS Processing Codes and Information. Document 6209 is updated annually and provides detailed information on command codes used by Appeals. Refer to IRM 2.3.1, IDRS Terminal Responses, Section Titles and Command Codes for IDRS Terminal Responses.
- (6) Research of all IMF and BMF accounts is accomplished through the Integrated Data Retrieval System (IDRS). IDRS is a system that enables employees in the Campuses and the Area Offices to have instantaneous visual access to certain taxpayer accounts.

## 8.20.2.2

(10-15-2014)

**Types of Transcripts  
Available on IDRS  
(Master File)**

- (1) The following command codes generate various types of Master File data available on IDRS:
  - a. TXMOD with the A definer (TXMODA) contains more detailed and more current account information than any other single command code. It includes all notice statuses, history items, control bases, and pending transactions. TXMOD information is only available when there is current activity on an account. If a TXMOD is not available, command code MFREQC is used to obtain the TXMOD.
  - b. IMFOL provides read-only access to the Individual Master File (IMF). It also provides a listing of the modules removed to the retention register.

APS Tax Examiners use command code IMFOL with definers R and T. IMFOL with definer H provides a Help Screen. IMFOL should be used in lieu of MFTRA where possible.

- c. BMFOL provides research of nationwide entity and tax data information posted to the Business Master File (BMF). It also allows research of modules dropped to retention in 1995 and later. APS Tax Examiners use command code BMFOL with definers R and T. BMFOL with definer H provides a Help Screen. BMFOL should be used in lieu of MFTRA where possible.
- d. MFTRA provides a hard copy of the account information. See IRM 2.3.32.8 for a complete listing of available MFTRA transcripts.
- e. MFTRAX provides a literal transcript of the transactions occurring on an account. It can be used when taxpayers request copies of their account information.
- f. ENMOD provides entity information. It includes the taxpayer(s) name(s), prior names, addresses, and filing status history.
- g. SUMRY provides a summary of active tax years and accounts. It includes tax years with amounts due, returns due, and any accounts with frozen credits or refunds to be issued. If only one year is active on IDRS, TXMOD will be displayed instead of SUMRY.

#### 8.20.2.3 (10-15-2014)

#### Automated Non-Master File (ANMF) Transcripts

- (1) ANMF provides the capability for nationwide on-line research and on-line transcript requests for NMF accounts. NMF is used to process returns that cannot be processed on the Master File (MF).

**Note:** Unit Ledger Cards (ULCs) must still be requested for accounts closed prior to ANMF. Use Form 4338, *Information or Certified Transcript Request* to request a ULC.

- (2) The following are some of the reasons processing cannot be done on the MF:
  - a. New tax laws require immediate implementation but time does not permit extensive modifications to the Automatic Data Processing (ADP) system.
  - b. Immediate legal assessments (within 24-36 hours) must be made but the MF is too slow to post assessments.
  - c. Transactions required on a MF account are in excess of the number of transactions that the MF account can systemically handle (overflow accounts).
  - d. Account balances are too large for the MF to systemically handle.
  - e. Reversals of Erroneous Abatements (TC 860) cannot be made because the Assessment Statute Expiration Date (ASED) has expired.
- (3) See Section 8C, Master File Codes, of Document 6209, *IRS Processing Codes and Information*, for a description of NMF Abstract Codes used for processing Non-Master File adjustments and a more detailed discussion of the requirements for NMF processing. In addition, refer to IRM 21.7, Business Tax Returns and Non-Master File Accounts, for additional information on creating and assessing Non-Master File accounts and the use of ANMF.
- (4) Copies of NMF transcripts should *not* be given to taxpayers. Serious disclosure issues may result because of information included in the cross reference and history section of the transcript.

8.20.2.3.1  
(09-25-2013)  
**When to Request  
Non-Master File (NMF)  
Transcripts**

- (1) A NMF transcript may be needed when working the following types of cases:
  - a. Transferee/transferor cases
  - b. Termination/jeopardy assessment cases
  - c. Reversal of erroneous abatement cases
  - d. Look-Back interest cases
  - e. Deceased secondary taxpayer
- (2) The types of cases discussed in paragraph (1) are some of the NMF assessment situations likely to be encountered in Appeals.
- (3) When a "V-" freeze appears on the IDRS account, this indicates that there is NMF activity. The "V-" freeze occurs when a TC 130 is input to Master File. All NMF accounts with balances due have a TC 130 input, which freezes offsets and refunds to the taxpayer from the Master File.
- (4) On ENMOD, the DLN of the TC 130 identifies the Campus that placed the freeze. Sometimes an account will show more than one TC 130, especially when a case has been transferred from one Campus to another. In this case, use the last posted TC 130 to identify the Campus currently holding the case. There is another indicator, other than Campus locator, 99 will indicate the freeze is the result of a state or federal agency debt on the Debtor Master File (DMF).
- (5) A TC 400, by definition, is applied to a taxpayer module when transferring control of the account and indicates that all or part of the transactions on the account were transferred to another MF account or to a NMF account. A "false credit" and an "M" freeze will post to the account when the TC 400 is input.

**Note:** A NMF account with a posted TC 400 indicates all or part of the transactions have been transferred to : (1) another Campus or (2) back to MF.
- (6) An "N" after the Taxpayer Identification Number (TIN) or a "6" in the third digit of the DLN indicates NMF research is required.
- (7) A TC 300 - 0.00 (zero) transaction posted to a zero balance MF account does not always mean there is no tax due. Sometimes, this indicates a NMF assessment was made.

8.20.2.3.2  
(10-15-2014)  
**How to Request  
Non-Master File (NMF)  
Transcripts**

- (1) Currently, all Campuses and Area Offices have access to the Automated NMF.
- (2) All NMF processing was centralized during September 2006 in the Cincinnati Submission Processing Campus. Requests for NMF transcripts can be obtained by calling the Cincinnati Campus NMF Unit at Phone 859-669-5498.
- (3) Accounts in Status 26 (assigned to a Revenue Officer) are NMF accounts that are shown on IDRS. Using command code SUMRY or command code TXMOD with the indicator "N" after the TIN can access these accounts.
- (4) A reference for NMF codes is the Document 6209.

8.20.2.4  
(10-16-2007)  
**Split Account  
Processing Prior to  
January 1, 2001**

- (1) Prior to January 1, 2001, joint account modules involving Innocent Spouse, Offer In Compromise, Petitioning/Non-Petitioning Spouse and Bankruptcy issues required use of "Split Account Processing".

8.20.2.5  
(10-15-2014)  
**MFT 31 Established  
January 1, 2001**

- (2) This process separated the Individual Master File (IMF) account into two and sometimes three accounts, with one account remaining on MFT 30 and the other account(s) being established on Non-Master File (NMF).
- (1) Effective January 1, 2001, the MFT 31, Separate Assessment Module, was added to the IMF. This new process required the entire IMF account to remain on Master File when working accounts that required split processing. The additional accounts were processed as IMF accounts using MFT 31. Split assessment accounts that were on NMF as of January 1, 2001 remained on the NMF system. NMF assessments continued to be necessary if AIMS and/or Master File contained an invalid SSN for one or both taxpayers.
- (2) MFT 31 is an IMF master file tax (MFT) account code. MFT 31 is used for assessments against an individual taxpayer on a joint module and is generated by one or more of the following:
- **Bankruptcy** - Either spouse claims a bankruptcy
  - **CDP** - When only one spouse is liable for a joint liability and declared as currently not collectible (Transaction Code 530 on module) while collection continues against the related spouse
  - **Offer in Compromise (OIC)** - Either spouse makes an offer on a liability
  - **Tax Court** - Either spouse petitions the court
  - **Innocent Spouse** - An assessment is made against a joint module but one spouse is relieved of the liability fully or partially
  - **Taxpayer Assistance Order** - Either spouse files Form 911, Application for Taxpayer Assistance Order
- (3) There are three types of MFT 31 accounts:
1. Split/Transfer - MFT 31 accounts created or in process prior to January 1, 2005. See IRM 8.20.2.5.1 for further information on identifying these accounts.
  2. Mirrored - MFT 31 accounts created on or after January 1, 2005: Bankruptcy by only one spouse, innocent spouse claim, OIC filed by only one spouse, joint OIC defaulted by one spouse, or Form 911 filed by only one spouse. See IRM 8.20.2.5.2 for further information on identifying these accounts.
  3. Exam/Appeals/AUR - Agreed to tax adjustment by only one spouse, or Tax Court petition filed or defaulted by only one spouse. MFT 31 modules are created but not mirrored. See IRM 8.20.2.5.3 for further information on identifying these accounts.
- (4) MFT 31 contains split spousal assessments previously processed to NMF which meet one or more of the following conditions:
- Collection action is prohibited against one spouse.
  - Extensions or suspensions result in different Collection Statute Expiration Dates (CSEDs) or Assessment Statute Expiration Dates (ASEDs) for each spouse.
  - Each spouse is liable for different amounts.
- (5) APS Tax Examiners must check NMF, MFT 30 and MFT 31 to ensure that all information relating to joint accounts is obtained.
- (6) See IRM 21.6, Split Spousal Assessments (MFT 31), for detailed information about MFT 31 accounts.



8.20.2.5.1  
(10-15-2014)  
**Split/Transfer Accounts  
between January 2001  
and January 2005**

- (1) MFT 31 accounts established or in processing between January 1, 2001 and January 1, 2005 were established as Split/Transfer Accounts which included transactions and balances for the liable spouse after the other was relieved, in full or in part, of the liability due to:

- Innocent spouse relief
- Bankruptcy discharge
- Accepted offer in compromise
- Tax Court ruling

**Note:** Taxpayer Advocate cases were not included in the initial MFT 31 program but they are now included.

- (2) A TC 971, with one of the action codes (AC 100-104) listed below, appears on the MFT 30 joint liability account when MFT 31 account processing occurred after January 2001:

Description	Action Code
Bankruptcy	AC 100
Offer in Compromise	AC 101
Criminal Restitution Assessments (Exam)	AC 102
Appeals Tax Court	AC 103
Innocent Spouse	AC 104
Either Spouse Files Form 911, Application for Taxpayer Assistance Order	AC 106

- (3) The TIN of the obligated spouse (for whom the MFT 31 account was created) is listed in the cross-reference TIN field on the MFT 30 account.
- a. In cases where both spouses were obligated, two TC 971s were input.
- (4) An MFT 31 account was created for the cross-reference TIN and contains a corresponding TC 971 with the same action code used on the MFT 30 account. It also contains a cross-reference to the primary taxpayer's TIN.
- (5) After the MFT 31 account was established, both accounts would appear similar to the following:

Allen and Mary Apple	Allen Apple
MFT 30 TIN>111-11-1111	MFT 31 TIN>111-11-1111
TX-PRD>199912	TX-PRD>199912
TC 300 - 0.00 - DC 11	
TC 971 AC 103	TC 971 AC 103
XREF-TIN>111-11-1111	XREF-TIN>222-22-2222
XREF-MFT>30	XREF-MFT>31
XREF-TX-PRD>199912	XREF-TX-PRD>199912

8.20.2.5.2  
(10-16-2007)  
**Mirroring Accounts in  
MFT 31**

- (1) As of January 1, 2005, Master File programming for the MFT 31 allows the systemic “mirroring” of the MFT 30 module. Mirror modules are created when certain events occur that may result in one or both spouses being fully or partially liable.
  - (2) The mirroring process creates two MFT 31 accounts; one for each spouse’s Social Security Number (SSN). It provides a greater ability to systemically handle separate treatment of spouses; while maintaining a necessary cross-referencing capability. Some modules will have conditions that prevent mirroring or cause the mirroring process to occur at a later stage.
  - (3) The purpose of mirroring a joint MFT 30 module into separate, but identical MFT 31 modules is to allow for the correct computation of each taxpayer’s Collection Statute Expiration Date (CSED). Mirroring will also allow collection activity to continue for the nonrequesting spouse (NRS).
  - (4) The mirroring process occurs through a series of transactions:
    - a. Two TC 971s are input on the MFT 30 account. Each TC 971 will contain a XREF-TIN field entry, one with the primary SSN as the cross-reference TIN and the second with the secondary SSN as the cross-reference TIN.
    - b. The TC 971 action code (AC) of 100, 101, 104, or 106 on the MFT 30 account will indicate the account is mirrored on MFT 31. The AC identifies the reason.
    - c. A TC 971 AC 045 or 145 input on the MFT 30 account triggers the mirroring process, generates a TC 400 on the MFT 30 account, and copies all transactions on the MFT 30 account to the two MFT 31 accounts. An M- Freeze is generated on all three accounts. Credits are generated to all three accounts, making them appear to be in zero balance.
- Caution:** The account is not full paid. Any balance due will be re-established when the M- freeze is released.
- d. TC 971 AC 110 is generated to both MFT 31 modules and allows a systemic cross-referencing for payments unless the payment has a Designated Payment Code of 31.
    - e. A pending TC 971 AC 10X on the MFT 30 joint account indicates that an MFT 31 account(s) is being created.
  - (5) Mirror accounts are currently created for the following types of cases:
    - Innocent spouse
    - Bankruptcy
    - Offer in compromise
    - Taxpayer Advocate
  - (6) There are some situations preventing mirroring of modules, and there are other situations where conditions must be resolved prior to mirroring. The modules which can’t be mirrored will have to be transferred to NMF using existing procedures. Exceptions to mirroring modules is discussed in IRM 25.15.15.2.1, Exceptions to Mirroring Modules.
  - (7) See IRM 21.6.8, Mirrored Accounts, for more details of how the mirroring process occurs. The following is an example of a mirrored account.

**Example:** Bryan and Alice file an amended return with a revised Schedule A for a tax decrease of \$150. If their joint MFT 30 account has been mirrored onto two separate MFT 31 accounts, then an adjustment of tax for \$150 must be input on both MFT 31 mirror modules. Then, Alice requested innocent spouse relief and was granted relief of \$500. Only the MFT 31 account for Alice will be adjusted for the \$500 tax decrease.

8.20.2.5.3  
(10-15-2014)  
**Exam/Appeals/AUR  
modules**

- (1) Exam/Appeals/AUR MFT 31 modules are created when only one spouse petitions Tax Court with regard to a proposed tax adjustment or agrees to a tax adjustment.
- (2) The modules are systemically established but not mirrored.
- (3) Exam/Appeals/AUR MFT 31 accounts are established using the same procedures as for mirrored accounts, except the account will not be mirrored because only one TC 971 AC 103 is input. The non-petitioning spouse's SSN is input as the TC 971 cross-reference TIN.
- (4) Exam/Appeals/AUR - Agreed to tax adjustment by only one spouse, or Tax Court petition filed or defaulted by only one spouse. MFT 31 modules are created but not mirrored.

8.20.2.6  
(10-16-2007)  
**Reconciling Transcripts**

- (1) The Appeals employee is responsible for determining what assessments and overassessments have been made to the taxpayer's account. This information is necessary for determining "tax as previously adjusted" on the audit statement or statutory notice of deficiency.
- (2) Any debit or credit module balance should be reconciled to determine what transactions generated it. The modules are systemically established but not mirrored.
- (3) Advance payments, cash bond deposits and IRC section 6603 deposits should be identified and properly annotated in the audit work. See IRM 20.2.4.8.1 for additional information. Remittances submitted after October 22, 2004, identified as IRC section 6603 deposits are processed and posted in the same manner as the Service previously processed a cash bond remittance. See IRM 20.2.4.8.2 for additional information.
- (4) Tentative allowances should be identified as to year and amount, and properly considered when preparing audit work.
- (5) A knowledge of the system of account numbers and symbols used for the past and current years will be helpful in analyzing entries made on the account. For detailed information regarding ADP codes, see Document 6209, IRS Processing Codes and Information.
- (6) The SERP web site at [http://serp.enterprise.irs.gov/databases/irm-sup.dr/job\\_aid.dr/jobaid.toc.htm](http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/jobaid.toc.htm) contains an IDRS Command Code Job Aide where various command codes can be researched.
- (7) For additional information on IDRS command codes, see
  - IRM 2.2, *Partnership Control System (PCS)*
  - IRM 2.3, *IDRS Terminal Responses*
  - IRM 2.4, *IDRS Terminal Input*
  - IRM 2.8, *Audit Information Management System (AIMS)*

8.20.2.7  
(10-15-2014)  
**IDRS Transcripts**

- (1) Administrative files may contain copies of IDRS transcripts. It may be attached to the inside flap of the administrative file folder, to the reverse side of the tax return, or may also be placed behind the TCS work request.

8.20.2.8  
(10-15-2014)  
**Additional Automated Systems Used to Control and Process Appeals Inventory**

- (1) Account and Processing Support (APS) uses various automated systems, in addition to IDRS, to establish, maintain and close cases in Appeals inventory. This subsection provides a descriptive explanation of some of those systems.
- (2) **AIMS** (Audit Information Management System):
  - a. Appeals receives some cases from Compliance that may be controlled on AIMS. These cases may have been audited for possible additional tax and penalty liabilities. See IRM 4.4, *AIMS Processing*, for information relating to AIMS processing of examination returns. See also Document 6209.
  - b. Each AIMS input form is identified by a number, a command code, and a color code as explained in text below. The Audit Information Management Systems Manual contains instructions and screen examples for all AIMS input codes. The terminal operator uses the command code to tell the terminal what information is being input and how the data file should treat the information.
  - c. Listed below is a description of the AIMS command codes most often used by Appeals:
    - AMCLS A/F/I/S/U - used to adjust, correct or close returns on AIMS ( Form 5403)
    - AMSTUA - updates the record to an active Appeals status (80 or 82) from 81
    - AMSTUB - Appeals Update Command code AMSTUB - changes the status and statute date of any return already in an Appeals status
    - AM424A - used to establish a master file record on the AIMS database
    - AMAXUA - corrects the Appeals sections on the AIMS database
- (3) **IDRS** (Integrated Data Retrieval System) provides extensive research capability to retrieve taxpayer account information. For command code source information see Document 6209. Refer to IRM 8.1.3.2.2, Cases Worked and the Employees who Work Them for additional discussion on IDRS.
- (4) **ACDS** (Appeals Centralized Database System) is a web-based work center application used by all Appeals employees. Refer to IRM 8.1.3.2.3.
- (5) **TACS** (Technical Automated Control System) is a system within ACDS used to control the inventory of the Tax Computation Specialist and to record their time.
- (6) **PEAS** (Processing Employees Automated System). Refer to IRM 8.1.3.2.5.
- (7) **TL-CATS** (Counsel Automated Tracking System). Refer to IRM 8.1.3.2.4.
- (8) **ISTS** (Innocent Spouse Tracking System). Refer to IRM 8.1.3.2.9.
- (9) **PACER** (Public Access to Court Electronic Records). Refer to IRM 8.1.3.2.8.
- (10) **AOIC** (Automated Offer in Compromise System). Refer to IRM 5.8, Exhibit 5.8.1-1, Collection - Overview.

- (11) **Tax Court website.** Consult the Tax Court website at <http://www.ustaxcourt.gov/> to resolve questions concerning how the court characterized a particular document for filing.
- (12) **IAT** (Integrated Automation Technologies) is used to complete various forms, to input adjustments on IDRS, as a record of suspense cases, and to add history statuses on IDRS.
- (13) **IMS** (Issue Management System). The IMS is Large Business and International's (LB&I's) case management system. Appeals' use of IMS became mandatory for working all LB&I cases, as well as most Small Business/Self Employed (SB/SE) Estate and Gift (E&G) and Excise cases in December 2011. The Appeals Centralized Database System (ACDS) will remain the Appeals system of record for case management and recording time on cases. For step by step instructions for IMS, please refer to the Appeals Training Module for APS, ELMS course number 39821. The primary role of the APS Tax Examiner in IMS is to assign a case, re-assign a case, or re-open a closed case. The APS Tax Examiner has permissions to view Appeals cases to be assigned, opened (currently assigned), and closed on the Appeals portal. An APS Tax Examiner may assign an Appeals case to an Appeals Team Manager (ATM), re-assign an open Appeals case, or re-open a closed Appeals case on the web portal. An OnLine 5081 is required to gain access to IMS. Each user should request the "IMS-PRODUCTION-LMSB USER ACCESS" application and add a statement indicating "An Examination Returns Control System (ERCS) ID is not required."

8.20.2.9  
(10-15-2014)  
**Appeals Campus for  
AIMS Controls**

- (1) The following six campuses are the geographic campus locations where the Appeals AIMS databases are controlled:
  - Brookhaven
  - Covington
  - Fresno
  - Memphis
  - Ogden
  - Philadelphia
- (2) Appeals home campus location for IDRS security is Austin and the IDRS employee number begins with 66. APS Tax Examiners needing access to different campus locations to perform their job duties must submit Form 5081, *Automated Information System (AIS) User Registration/Change Request*, for CMODE access and appropriate command codes.

8.20.2.10  
(10-15-2014)  
**Establishing AIMS  
Records**

- (1) The AIMS record should be established on returns for all Compliance/ Examination functions, OIC Doubt as to Liability cases, and the Correspondence Examination campus operations. If a Compliance/Examination case, OIC Doubt as to Liability or Correspondence Examination campus operation case comes in that is not established on AIMS, contact the appropriate AIMS Analyst (formerly AIMS Liaison) as shown at: <http://mysbse.web.irs.gov/exam/mis/contacts/empgroupcode/default.aspx>.
- (2) If cases are received in Appeals in an AIMS status other than Status 81, contact the appropriate AIMS Analyst (formerly AIMS Liaison) as shown under (1) above.

- (3) Substitute for Return and Underreporter returns from the Campus Compliance function are received in Appeals without AIMS controls. The APS Tax Examiner will establish these cases on AIMS by using command code AM424A. When command code AM424A is used to establish AIMS controls, AIMS is open in Status 81.

**Note:** The APS Tax Examiner must update AIMS to Status 80 for non-docketed cases or Status 82 for docketed cases.

- (4) IRM 2.8 *Introduction to AIMS Real-time Processing*, discusses the format for all AIMS command codes.
- (5) When Examination closes a return to Appeals, AIMS Status 81 is automatically generated and an Appeals section is established on the record. The return is not in Appeals active inventory until the APS Tax Examiner updates it to the applicable status as described in the **“NOTE”** above.

8.20.2.11  
(10-15-2014)  
**AIMS Assignee Code  
(AAC)**

- (1) The AIMS Assignee Code is a twelve-digit code used by Compliance management so returns and time applied to returns can be applied to the correct location for management reports. The AIMS Assignee Code is displayed on page 2 of an AMDISA print and on Form 5546, Examination Charge-Out. You can determine the current location of a return by analyzing the composition of the AIMS Assignee Code.
- (2) The AIMS Assignee Code is broken down into three fields:
- Field 1: Primary Business Code (PBC)
  - Field 2: Secondary Business Code (SBC)
  - Field 3: Employee Group Code (EGC)
- (3) The Primary Business Code (PBC) consists of 3 digits. The PBC will be updated to an Appeals PBC when an AIMS case is in Appeals. Digit 1 is the AIMS Business Operating Division (BOD) Code. If APS uses eCase to card the case, then the PBC is automatically imported to ACDS. The following is a list of valid codes:
- 1 - Wage and Investment
  - 2 - Small Business/Self Employed
  - 3 - Large Business and International
  - 4 - Tax Exempt/Government Entities
  - 6 - Appeals
- (4) Digits 2 and 3 are referred to as the “Industry-Area-Type-Code” when the case is in Compliance.
- SB/SE, W & I and Appeals identifies “Area”
  - LB&I identifies “Industry”
  - TE/GE identifies “Area” or “Type” of case.
- (5) When the AIMS record is updated to status 81 (closed to Appeals), the PBC changes to Appeals designated codes found in Document 6209, Chapter 12, Section 18:
- When the first digit is 6 = Appeals
  - XX = two digit Appeals Office code. See Exhibit 8.20.2-1 or Exhibit 8.20.2-2

- (6) Appeals enters the first 3 digits (the PBCs) of the Compliance AIMS Assignee Code at the return level in ACDS.
- (7) The remaining XXXXX digits further identify the location or who handled the AIMS case for Compliance and a full explanation of the codes can be found in Document 6209.

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**Exhibit 8.20.2-1 (10-15-2014)****Appeals Status Codes**

<b>AIMS Status Codes</b>	
<b>Status</b>	<b>Description</b>
80	Nondocketed
81	Unassigned - forwarded to Appeals
82	Docketed
90	Closed on AIMS (computer generated)
<b>The following AIMS status codes are no longer used by Appeals</b>	
83	No longer used (prior to 1/1/2002 used for Non-docketed Appeals large case)
84	No longer used (prior to 1/1/2002 used for cases in Examination Support and Processing for closing)
85	No longer used
86	No longer used (prior to 1/1/20002 used to designate a reference return)
87	No longer used (previously used to designate closed to Processing)
88	No longer used (prior to 1/1/2002 used for Docketed Appeals large case or tried cases)
89	No longer used (was previously local definition)

**Exhibit 8.20.2-2 (10-15-2014)**  
**Glossary of Appeals Terms**

This glossary defines various terms and phrases used in Appeals. Each definition is given in broad terms to provide an overview of the subject. Document 6209 contains a glossary of commonly used IRS terms.

<b>Term</b>	<b>Definition</b>
AIMS	Audit Information Management System used to control tax periods as the case moves through the Compliance (formerly Examination) and Appeals process.
ASED	Assessment Statute Expiration Date. The last date an assessment can be made. Normally 3 years from the due date or received date of the return, whichever is later.
Abatement	A credit adjustment to a taxpayer's account
Accruing	A term used to describe how interest accumulates.
Advance Payment	A payment made by the taxpayer. The payment cannot be refunded until a final determination of the taxpayer's liability. However, the taxpayer receives interest on the payment if they receive a refund from IRS.
Appeals Office Code (AOC)	Each Appeals Office is assigned a 2 digit code. This code is used to designate a location of the primary office. The code is used on ACDS, AIMS, ISTS. If a "1" precedes the 2 digit code for nondocketed cases, and a "2" precedes the 2 digit code for docketed cases. This code is also referred to as the <i>AIMS Office Code</i> . See Document 6209.
Assessment	A debit adjustment to a taxpayer's account which triggers a bill for tax, penalties, and/or interest owed.
CSED	Collection Statute Expiration Date. Normally 10 years from the date of an assessment of tax.
Case	A case is used to describe a file in which all tax periods for one compliance report are included. For example, if 3 years for one taxpayer are appealed, they constitute a case.
Cash Bond	A payment made by the taxpayer as a deposit. As long as it is on deposit with the Internal Revenue service the TP is not charged interest.
Claim for Refund	Claim for refund is a written request by the taxpayer for a refund of tax previously paid.
Closing Code	This codes designates the type of closing action taken on a case.
Command Code	This is a code used by IDRS terminal operators to properly process changes or provide information on a taxpayer's account.
Consent	A form signed by the taxpayer to extend the time in which the IRS has to adjust the taxpayer's account.

**Exhibit 8.20.2-2 (Cont. 1) (10-15-2014)****Glossary of Appeals Terms**

<b>Term</b>	<b>Definition</b>
Decision Letter	Issued when a CDP request is filed late. The CSED is not suspended and the taxpayer does not have judicial review rights and Appeals does not retain jurisdiction.
Determination Letter	This is a letter issued to the taxpayer on an Innocent Spouse or Collection Due Process Case. There may be different suspense periods in which the taxpayer has to petition the court.
DLN	Document Locator Number. A controlled number assigned to every return or document input through the ADP system. See Document 6209 for additional information on the structure.
Docket Number (DKTNO)	A number assigned to each petition by the Tax Court or complaint by the District Court in response to a notice of deficiency, determination letter or notice of claim disallowance.
eCase	Functionality that provides electronic transfer of data from Appeals suppliers (AIMS/ERCS, AOIC, ACS and ICS.)
Employer Identification Number (EIN)	An assigned nine digit number to identify a business tax account.
Fiscal Year	This refers to the 12 month processing cycles/business year of an entity. All fiscal years are referred to by their ending month.
Freeze Codes	Alpha codes applied to a master file account on IDRS which identifies specific conditions. Restricts normal computer operations. See Document 6209 for additional information on AIMS and IDRS freeze codes.
Installment Agreement	A contract the taxpayer signs agreeing to make monthly payments or other periodic payment of a specific amount on their tax bill.
Internal Revenue Code	The part of the United States Codes which contains the tax laws.
Internal Revenue Manual	The official source of procedures and instructions for Internal Revenue Service functions.
Master File Tax (MFT)	Two digit number which identifies the type of tax.
Name Control	Used for AIMS processing and consists of four significant letters of the taxpayer's name.
Offer in Compromise (OIC)	The taxpayer offers to pay a part of the tax due. The case can be based on either doubt as to liability (Examination source), doubt as to collectibility (Collection source), or Effective Tax Administration (Exceptional Circumstances).
Premature Referral	Describes the action taken on a case forwarded to Appeals before the issues were properly developed.
Pro Se	Describes a taxpayer who represents himself/herself during the Appeals process.

**Exhibit 8.20.2-2 (Cont. 2) (10-15-2014)****Glossary of Appeals Terms**

<b>Term</b>	<b>Definition</b>
RSED	Refund Statute Expiration Date. The last date that a refund can be claimed. Usually 3 years from the due date or received date or 2 years from the payment whichever is later.
Reference Return	Returns associated with protested or petitioned cases solely to provide information. These may include partnerships and small business corporation returns.
Responsible Officer	The individual taxpayer in a Trust Fund Penalty case who is liable for the tax.
SSN	Social Security Number. Identifying number for all individual tax returns.
TIN	Taxpayer Identification Number. Either the EIN or SSN used to Identify taxpayers. The IRS also uses - <ul style="list-style-type: none"> <li>• Individual Taxpayer Identification Numbers (ITINs)</li> <li>• Adoption Taxpayer Identification Numbers (ATINs)</li> <li>• Internal Revenue Service Numbers (IRSNs)</li> </ul> See IRM 3.13.5.19 for additional information.
Transferee Case	Involves the liability of a recipient (transferee) of property for the tax liability of the transferor, pursuant to IRC 6901.
TFRP (Trust Fund Recovery Penalty)	A collection case related to unpaid employment tax. The service is attempting to hold individuals responsible for the tax due. Individuals being held responsible for the taxes have appeal rights.
23C Date	The date an assessment is posted to the Master File.
Workunit (WUNO)	A unique grouping of one or more related cases being considered for settlement or decision purposed.