



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.20.3

APRIL 20, 2021

EFFECTIVE DATE

(04-20-2021)

PURPOSE

- (1) This transmittal revises IRM 8.20.3, Account and Processing Support (APS), Appeals Centralized Database System (ACDS).

MATERIAL CHANGES

- (1) Program Scope and Objectives and its related subsections to comply with the Deputy Commissioners of Services and Enforcement and Operations Support memo dated September 14, 2016 entitled, "Heightened Awareness, Sensitivity and Understanding of Internal Controls," are added in new section 8.20.3.1.
- (2) IRM 8.20.3.4.9 - added Feature Codes (FC) for paperless and electronic cases.
- (3) IRM 8.20.3.4.16 - explained the request dates for the various types of appeals.
- (4) IRM 8.20.3.4.17 - explained the received dates for the various types of appeals.
- (5) IRM 8.20.3.4.31 - added types of determination letters for interest abatement and partnership adjustment.
- (6) IRM 8.20.3.4.34 - added field for date of proposed partnership adjustment letter (PPA).
- (7) IRM 8.20.3.4.35 - added field for expiration date of proposed partnership adjustment letter (PPA).
- (8) IRM 8.20.3.4.36 - added modification date of proposed partnership adjustment letter (PPA).
- (9) IRM 8.20.3.4.58 - revised that DIMS will enter date to DKTAD and add feature code to paperless cases when ACDS database is transferred or updated for case assignment.
- (10) IRM 8.20.3.4.64 - revised LOC field for non-TEFRA flow-throughs and paperless cases.
- (11) IRM 8.20.3.4.65.3 - added references to statute date entries for various types of appeals.
- (12) IRM 8.20.3.4.65.4 - added when to enter statute dates for assessments of fraud penalties and IRC 6501E issues.
- (13) IRM 8.20.3.4.65.5 - added reference to Audit Control Number (ACN).
- (14) IRM 8.20.3-1 - added IRC 6717, IRC 6718, and IRC 6720A to ACDS Type Codes table.
- (15) IRM 8.20.3-3 - added Long Island and Washington DC to and removed Anchorage and Omaha from Counsel Office Codes table.
- (16) Editorial changes have been made throughout this chapter.
- (17) Links to other IRM chapters, Exhibits, Form and Documents were added.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes the information in IRM 8.20.3 Account and Processing Support, Appeals Centralized Database System (ACDS), dated October 15, 2014.

AUDIENCE

Appeals

Steven M. Martin
Director, Case and Operations Support

8.20.3

Appeals Centralized Database System (ACDS)

Table of Contents

8.20.3.1 Program Scope and Objectives

8.20.3.1.1 Background

8.20.3.1.2 Authority

8.20.3.1.3 Responsibilities

8.20.3.1.4 Terms and Acronyms

8.20.3.1.5 Related Resources

8.20.3.2 Appeals Centralized Database System (ACDS)

8.20.3.3 Researching ACDS Before Establishing Cases>Returns

8.20.3.4 INPUT Case>Returns

8.20.3.4.1 Case Inventory Screen - TPName

8.20.3.4.2 Street, Street2, City, State, Zip, Country

8.20.3.4.3 WUNO (Work Unit Number)

8.20.3.4.4 TIN & TIN2 (Taxpayer SSN or EIN)

8.20.3.4.5 TIN Modifiers

8.20.3.4.6 MFT (Master File and Non-Master File Tax Code)

8.20.3.4.7 TPTYPE

8.20.3.4.8 TYPE

8.20.3.4.9 FEATRCD (Feature Code)

8.20.3.4.10 SOURCE

8.20.3.4.11 DO (District Office or Service Center Code)

8.20.3.4.12 PART

8.20.3.4.13 AO - Appeals Officer (userid/POD/Group)

8.20.3.4.14 RS (Records Status)

8.20.3.4.15 ASGNDATE (Date Assigned)

8.20.3.4.16 REQAPPL (Request Appeal - Date Taxpayer Requested Appeal)

8.20.3.4.17 RECDATE (Received Date)

8.20.3.4.18 PROJCD (Project Code)

8.20.3.4.19 CREATED (Created Date)

8.20.3.4.20 DKTNO (Docket Number)

8.20.3.4.21 DC OFFICE (Counsel Office)

8.20.3.4.22 ATTORNEY (Counsel Attorney)

8.20.3.4.23 KEYTP (Key Taxpayer Case of the WUNO)

8.20.3.4.24 KEYTIN (Key TIN)

8.20.3.4.25 KEYPER (Key Tax Period)

8.20.3.4.26 Repname (Representative's Name)

8.20.3.4.27	Repname2 (Second Representative's Name)
8.20.3.4.28	Repname3 (Third Representative's Name)
8.20.3.4.29	ADDRESS (Representative's Address)
8.20.3.4.30	RepStreet2 (Second Representative's Address)
8.20.3.4.31	SNTYPE (Source and Type of Notice of Deficiency/Determination Letter Issued)
8.20.3.4.32	SNDATE (Notice of Deficiency/Determination Letter Date)
8.20.3.4.33	SNEXPDATE (Statutory Notice Expiration Date)
8.20.3.4.34	NOPPADATE (Date of Notice of Proposed Partnership Adjustment (PPA)- Letter 5892)
8.20.3.4.35	NOPPAEXPDATE (Statutory Notice Expiration Date of the PPA)
8.20.3.4.36	MODIFICATION DATE
8.20.3.4.37	CLOSINGCD (Closing Code)
8.20.3.4.38	DATECLSD (Date Closed)
8.20.3.4.39	TOTHRs (Total Hours)
8.20.3.4.40	ACKLTR (Acknowledgement Letter)
8.20.3.4.41	ACAPDATE (ATM Approval Date)
8.20.3.4.42	AIMSCLSD (Date Closed on AIMS)
8.20.3.4.43	NOTE (Notes)
8.20.3.4.44	OfrNum (Offer Number)
8.20.3.4.45	WUpropsdOfrAmt (Workunit Proposed Offer Amount)
8.20.3.4.46	WUacctptOfrAmt (WUNO Accepted Offer Amount)
8.20.3.4.47	ACTION (Action Taken on a Case)
8.20.3.4.48	TODATE (Date ACTION Began)
8.20.3.4.49	FROMDATE (Date ACTION Ended)
8.20.3.4.50	LACTION (Local Action)
8.20.3.4.51	LTODATE (Local TO DATE)
8.20.3.4.52	LFROMDATE (Local FROM DATE)
8.20.3.4.53	CORWUGR (Corrected WUNO Grade)
8.20.3.4.54	TFRCorp (Trust Fund Recovery Corporation Name)
8.20.3.4.55	TFRTin (Trust Fund Recovery TIN)
8.20.3.4.56	FOIANum (Freedom of Information Act Number)
8.20.3.4.57	Date DKTAD Skeletal
8.20.3.4.58	Date DKTAD Dummy
8.20.3.4.59	Date DKTAD Original
8.20.3.4.60	CIRCTRIDE (Circuit Ride)
8.20.3.4.61	STATUS (Status of WUNO)
8.20.3.4.62	DESICONF (Desired Conference Date)
8.20.3.4.63	AQMSSELECT
8.20.3.4.64	LOC1 through LOC11
8.20.3.4.65	Specific Item Instructions - RETURNS Screen

-
- 8.20.3.4.65.1 AIMS
 - 8.20.3.4.65.2 Tax Period/Tax Period Modifiers
 - 8.20.3.4.65.3 Statute Date
 - 8.20.3.4.65.4 Statute Code
 - 8.20.3.4.65.5 ACN (Audit Control Number)
 - 8.20.3.4.65.6 BodCd (Business Operating Division Code)
 - 8.20.3.4.65.6.1 PRIBUSCD (Primary Business Code)
 - 8.20.3.4.65.6.2 SECBUSCD (Secondary Business Code)
 - 8.20.3.4.65.6.3 EMPGRCD (Employee Group Code)
 - 8.20.3.4.65.7 SND (Statutory Notice of Deficiency)
 - 8.20.3.4.65.8 PAYCODE (Payment Code)
 - 8.20.3.4.65.9 PropdTax (PROPOSED\$ TAX DEF/-OA)
 - 8.20.3.4.65.10 PropdPen (PROPOSED\$ PENALTY DEF/-OA)
 - 8.20.3.4.65.11 RevsdTax (REVISED\$ TAX DEF/-OA)
 - 8.20.3.4.65.12 RevsdPen (REVISED\$ PENALTY DEF/-OA)
 - 8.20.3.4.65.13 CLAIMS
 - 8.20.3.4.65.13.1 DDAMTCL (Amount of the claim received by the former District Director now referred to as Compliance Examination that was disallowed)
 - 8.20.3.4.65.13.2 DD AMTDIS (Amount of the claim received by the former District Director now referred to as Compliance Examination that Appeals disallowed)
 - 8.20.3.4.65.13.3 APPEALS AMTCLM (Amount of the claim received while the return was in Appeals' jurisdiction)
 - 8.20.3.4.65.13.4 APPEALS AMTDIS (Amount of the claim received in Appeals that was disallowed)
 - 8.20.3.4.65.14 RETURN DUPLICATION
 - 8.20.3.4.66 Total DD CLAIM (Total amount of the DDAMTCL fields)
 - 8.20.3.4.67 Total APP CLAIM (Total amount of the Appeals AMTCLM fields)
 - 8.20.3.4.68 Total Case Deficiency (TOTPRODEF)
 - 8.20.3.4.69 Total Case Overassessment including Penalty (TOTPROASS)
 - 8.20.3.4.70 TOTAL WORK UNIT (WUDOLRS)
- 8.20.3.5 CASE SUMMARY CARD

Exhibits

- 8.20.3-1 ACDS TYPE Codes
- 8.20.3-2 Historical District Office (DO) and Service Center (SC) Codes
- 8.20.3-3 Counsel Office Codes
- 8.20.3-4 ACDS ACTION Codes

8.20.3.1
(04-20-2021)
Program Scope and Objectives

- (1) *Purpose.* This IRM section explains the terms and processes used to establish, track, and control cases in Appeals Centralized Database System (ACDS).
- (2) *Audience.* Appeals Account and Processing Support (APS) Employees.
- (3) *Policy Owner.* Appeals Policy is under the Director of Case and Operations Support.
- (4) *Program Owner.* Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals Organization and is under the Director of Policy, Planning, Quality & Analysis.
- (5) *Contact Information.* Appeals employees follow established procedures on *How to Contact an Analyst*. All other employees should contact the Product Content Owner provided on the Product Catalog Information page for this IRM.

8.20.3.1.1
(04-20-2021)
Background

- (1) ACDS is a computerized case control system used to control and track cases throughout the appeal process.
- (2) Information input into ACDS is used as follows:
 - a. To control cases during the unassigned period.
 - b. To control and track cases in inventory until final closing.
 - c. To monitor statutes.
 - d. To record key actions taken as the case moves through the appeal process.
 - e. To record Appeals Technical Employee (ATE), Appeals Account Resolution Specialist (AARS), and APS time applied to cases, status of cases, etc.
 - f. To automate the process of changing, updating and modifying statutes.
 - g. To improve statute control and data accuracy.

8.20.3.1.2
(04-20-2021)
Authority

- (1) IRM 8.20, Account and Processing Support (APS), establishes the APS program and policy framework for Appeals.

8.20.3.1.3
(04-20-2021)
Responsibilities

- (1) The Director, Case and Operations Support (COS) is the executive responsible for designing, developing, delivering, and monitoring short- and long-range tax administration policies, programs, strategies, and objectives for the Appeals organization.
- (2) The Director, Policy, Planning, Quality and Analysis, is responsible for providing technical and procedural guidance to Appeals employees, establishing and maintaining policies and standard procedures for Appeals work streams.
- (3) Policy is comprised of two teams of analysts: Collection Policy and Examination Policy. The analyst(s) responsible for APS programs report to the Manager for Collection Policy.
- (4) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.
- (5) For more information on Appeals Policy, see the About Appeals - Case and Operations Support (COS) page on the Appeals website, where you can navigate to the two Policy teams' web pages.

8.20 Account and Processing Support (APS)

- (6) The Director, APS, is the senior manager responsible for the control and processing of all Appeals cases. The Director, APS, reports to the Director COS. For more information on APS, see the APS page on the Appeals website.
- (7) APS has primary responsibility for the following:
 - Receiving, controlling and processing ACDS and other system/account update requests from the ATE and Counsel Attorney.
 - Mailing closing letters prepared by the technical employee when appropriate.
 - Verifying and updating Assessment Statute Expiration Dates (ASED) for each taxpayer's account in Appeals' or Counsel's jurisdiction.
 - Processing and monitoring final account adjustment processing based upon the disposition of the case to ensure the correct billing notice or refund is released to protect the taxpayer's right to finality for their respective case.
 - Identifying account adjustment errors and/or unpostable conditions and expeditiously performing corrective actions to ensure the taxpayer's account is accurate and resolved.
 - Adherence to the Appeals Feedback Loop requirements based upon the case type.

8.20.3.1.4
(04-20-2021)

Terms and Acronyms

- (1) In addition to this IRM section, APS processing IRM terms and acronyms are provided in the following IRM Exhibits:
 - IRM 8.20.7-8, General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
 - IRM 8.20.7-9, Appeals Centralized Database System (ACDS) Acronyms and Codes Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
 - IRM 8.20.7-10, Audit Information Management System (AIMS) Acronyms and Command Codes (CC) Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
 - IRM 8.20.7-11, Integrated Data Retrieval System (IDRS) and Corporate Files Online (CFOL) Acronyms and Command Codes (CC) included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

8.20.3.1.5
(04-20-2021)

Related Resources

- (1) Additional APS program information and resources are available at <https://portal.ds.irsnet.gov/sites/ap/Pages/COS/APS/Default.aspx>
- (2) The Taxpayer Bill of Rights (TBOR) was codified as IRC 7803(a)(3). Under this new code subsection, the Commissioner must ensure employees are responsible for being familiar with and acting in accordance with taxpayer rights. For additional information refer to Policy 1-236 at IRM 1.2.1.2.35, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection, and TBOR at <https://www.irs.gov/taxpayer-bill-of-rights>.

8.20.3.2
(04-20-2021)

Appeals Centralized Database System (ACDS)

- (1) ACDS combines various database systems into one centralized web-based system. Although each area retains "ownership" of its cases, a centralized data repository is shared and various data fields become available to each part of the system that needs the information. By using a centralized data repository, the functionality from all sub-systems is integrated into a single application for all users.
- (2) The database can only be accessed using an IRS computer.

- (3) ACDS is a role based application and your role will determine which permissions you have in the system. To request access to ACDS, you must submit an On Line 5081 (OL5081). Your ACDS account name will reflect your official name as shown on the OL5081 system unless you have an officially designated pseudonym as verified by the Discovery Directory.
- (4) APS employees will have access to a variety of functions to enable them to do their job, based on the permissions authorized by their manager. Employees may be authorized to log on to ACDS and access different offices. The following is a listing of the functions that are available to APS employees if permissions have been granted:
 - **CASES** - allows an APS Tax Examiner (TE) to establish, update, transfer, close, etc. a case in ACDS
 - **PERSONNEL** - allows an employee to update his/her personnel file.
 - **DIMS** - Docket Information Management System - allows access to DIMS which is the system used by APS to identify Tax Court cases and monitor them until they are received in Appeals and updated on ACDS.
 - **APS** - provides access to the Processing Employee Automated System (PEAS), which is the inventory and timekeeping system used by APS
 - **APGOLF** - provides the ability to generate forms and letters using taxpayer data found in ACDS
 - **AMATCH** - allows access to generate various types of validation reports for the Audit Information Management System (AIMS) and the Innocent Spouse Tracking System (ISTS)
 - **PCS** - Partnership Control System - allows access to generate PCS reports
 - **REPORTS** - allows access to various reports, transmittal Form 3210 and case summary cards
 - **ADMIN** - allows an employee to perform various administrative functions if permissions have been granted
- (5) These additional functions are available to all ACDS users:
 - **Home** - returns the user to the ACDS home page and identifies the user's home area in relationship to the Field and Campus Areas
 - **ACDS Memos** - allows access to all ACDS memorandums that have been issued
 - **SEARCH** - allows an employee to search the ACDS open or closed database using various options, such as Taxpayer Identification Number (TIN), Taxpayer Name (TPName), i.e. TIN, TPName, docket number, etc.
 - **Utilities** - This function has a variety of selections, such as a calendar, statute date computation, number of days, target date, Julian date, RRA 98 SN Expiration, Name/UserID Lookup and Forms/Letters Generator
 - **Print** - prints the current screen
 - **Validation** - allows APS and ATEs to update critical data fields and change the statute date, statute code, and tax period.
 - **Validation Tracking Log** - shows all updates that have been input and validated.
 - **LOGOUT** - a security requirement for employees to log out when exiting ACDS.

8.20.3.3
(10-15-2014)

**Researching ACDS
Before Establishing
Cases/Returns**

- (1) When new receipts are established on CASES, a work unit number (WUNO) will automatically be generated.
- (2) The APS TE will search both the open and closed databases prior to establishing a new receipt to determine if:
 - a. The taxpayer has a previous case on ACDS and if so,
 - b. Whether or not it is part of another WUNO.
- (3) The above steps will help to eliminate additional case updates such as:
 - a. Changing the WUNO.
 - b. Adding a key taxpayer name and key TIN.
 - c. Changing the key tax period.
 - d. Duplicating cases that are already on ACDS.

8.20.3.4
(10-15-2014)

INPUT Case/Returns

- (1) When establishing cases on ACDS, eCase functionality will provide the ability to pick a case from the source systems of Automated Offer In Compromise (AOIC), Integrated Collection System (ICS), Automated Collection System (ACS), and Examination Returns Control System (ERCS) if available in the eCase holding tank.
- (2) The interface extracts data from the source systems and populates fields in ACDS to reduce data entry when establishing cases. However, the APS TE **must** validate the information appearing on the screen against the physical administrative file. If any of the information appears to be incorrect, the critical data fields must be updated as part of the Create Validation process.
- (3) Refer to IRM 8.20.5.3.2 for more information on the Create Validation process.

8.20.3.4.1
(04-20-2021)

**Case Inventory Screen -
TPName**

- (1) Enter this field with taxpayer's name as shown in ENMOD/INOLES.
- (2) Individual Master File (IMF) cases should be entered in Last Name, First Name format and Business Master File (BMF) cases should be entered as they appear on the Master File.

8.20.3.4.2
(04-20-2021)

**Street, Street2, City,
State, Zip, Country**

- (1) Enter these fields with taxpayer's most current address from documents in the file such as the ENMOD print, INOLE print, tax return, correspondence, etc.
- (2) These fields are **required** entries.

8.20.3.4.3
(04-20-2021)

**WUNO (Work Unit
Number)**

- (1) This number is a computer generated 10-digit number that identifies a unique grouping of one or more related cases. The format of the WUNO is **xxyydd-dnnn**. Each set of letters represent specific information as follows:
 - **xx** = the two digit Appeals Office Code (AOC)

Appeals Office Code	Appeals Office
10	Atlanta
12	Greensboro
13	Jacksonville/Tampa

Appeals Office Code	Appeals Office
14	Fort Lauderdale/Miami
15	Nashville
20	Buffalo
21	Boston
22	Hartford, Connecticut
23	New York City
24	Long Island
31	Chicago
33	Milwaukee
35	St. Louis, Missouri
36	St. Paul, Minnesota
41	Cincinnati
43	Detroit
44	Indianapolis
50	Dallas
51	Denver
52	Houston
53	New Orleans
54	Oklahoma City
55	Austin
60	Los Angeles
61	Phoenix
63	Laguna Niguel
64	San Francisco
65	Seattle
68	San Jose
71	Baltimore
72	Newark
73	Philadelphia
75	Richmond
93	Fresno Campus
95	Brookhaven Campus
96	Covington Campus

Appeals Office Code	Appeals Office
97	Memphis Campus
98	Ogden Campus
99	Philadelphia Campus

- **yy** = represents the year the case was created in Appeals, i.e., 2014 = 14
- **ddd** = the Julian date that the case was established, i.e., if a case was established on January 2, ddd = 002
- **nnn** = a sequential number identifying when the case was established for a specific day, i.e., the first case established on a specific day, nnn = 001, the second case, nnn = 002, etc.

- (2) To link the case to an existing WUNO, enter the WUNO in the format described above.
- (3) The WUNO originally generated will remain constant for the life of the case in Appeals. If the case is transferred, the WUNO will not be changed by the receiving Appeals Office.
- (4) An example of the WUNO entry is as follows: Taxpayer B's case is received in the New York Appeals Office on February 5, 2014. It is the first case to be established on ACDS on February 24, 2014. The computer generates the number as 2314055001.
- (5) A new WUNO will be established for premature referrals when returned to the originating function.

8.20.3.4.4 (04-20-2021)

TIN & TIN2 (Taxpayer SSN or EIN)

- (1) Enter the primary TIN in the first TIN field. This number is the Social Security Number (SSN) or Employee Identification Number (EIN) of the primary taxpayer shown from documents in the administrative file such as the tax return, AIMS print , etc.
- (2) Enter TIN2 with the SSN of the secondary taxpayer on the account, such as when a joint returned is filed.
- (3) Special instructions apply for innocent spouse and non-petitioning spouse cases. See IRM 8.20.5.29.5 for innocent spouse carding information and see IRM 8.20.5.5.5 for non-petitioning spouse carding information.

8.20.3.4.5 (10-15-2014)

TIN Modifiers

- (1) Unique modifiers are sometimes added to the TIN to identify special cases. They are as follows:
 - N - used to identify non-master file cases
 - P - used to identify an Employee Plan (EP) revocation case
 - V - used to identify estate and gift tax cases
 - A through J - used to allow multiple use of TINs within the same WUNO
- (2) The following modifiers are systemically (computer) generated based on an action taken on ACDS:
 - R - used to identify a reassigned case
 - S - used to identify a reject
 - T - used to identify a transfer in case

- Y - used to identify a case closed using closing code 42 or 43
- Z - used to identify a recalled case (other than a reject)

8.20.3.4.6
(04-20-2021)
**MFT (Master File and
Non-Master File Tax
Code)**

- (1) Enter the two digit code representing the type of tax.
- (2) A complete list of all MFT codes can be found in *Document 6209*, IRS Processing Codes and Information, Section 4, Page 17.

8.20.3.4.7
(04-20-2021)
TPTYPE

- (1) TP Type is valid only with MFT 30 and indicates the TIN controlling the appeal.
- (2) The codes used are consistent with those used for controlling cases on the ISTS and posting of Collection Statute Expiration Date (CSED) extensions to the Integrated Data Retrieval System (IDRS).
- (3) Valid entries are:
 - P - primary TIN only is at issue in the case
 - B - both TINs are part of the case
 - S - secondary TIN only is at issue in the case

8.20.3.4.8
(04-20-2021)
TYPE

- (1) Enter the code which represents the type of tax or penalty. This information is generally determined by the type of return filed.
- (2) See Exhibit 8.20.3-1 for a list of type codes. In addition, a complete list of valid type codes can be found on the ACDS Utilities menu.

8.20.3.4.9
(04-20-2021)
**FEATRCOD (Feature
Code)**

- (1) Enter the two digit code(s) that identify all special features of the case.
- (2) Up to eight (8) special Feature Codes can be shown on a case at one time.
- (3) The information can be obtained from documents in the administrative file, i.e., revenue agent's report, etc.
- (4) Feature Codes should be entered by the APS TE when they are identified at the time of carding. ATEs may enter additional applicable codes when they identify special features during their review of the administrative files.
- (5) A complete list of valid Feature Codes can be found on the ACDS Utilities menu.

Note: Feature codes "PL" for paperless cases and "EC" for electronic cases will generate notifications in ACDS 2.0.

8.20.3.4.10
(04-20-2021)
SOURCE

- (1) This field is used to identify the function forwarding the case to Appeals. The valid entries for this field reflect the old IRS structure prior to the formation of the current IRS operating divisions.
- (2) This field is a required entry on ACDS.
- (3) Determine and enter the two character code that identifies the source of the case based upon analysis of the administrative file. This code should remain constant throughout the appeal process.
- (4) The following codes apply:

- FE - Field Exam - All cases with employee group code (EGC) of 1XXX on the AMDISA
- OE - Office Exam - All cases with EGC of 2XXX on the AMDISA
- CO - Collection - All cases received from the Compliance Collection function (see Transmittal Forms)
- EP - Employee Plans - All cases with EGC of 71XX or 73XX on the AMDISA
- EO - Exempt Organizations - All cases with EGC of 72XX on the AMDISA
- SC - Campus - All cases received directly from a Campus Compliance function (see Transmittal Forms)
- CE- Coordinated Industry Cases (CIC) have a "CIC Case indicator on line 3 of the AMDISA". A case can be manually included in this type code by changing the Issue Tracking Indicator (ITIND) on the CASES screen

8.20.3.4.11
(04-20-2021)

**DO (District Office or
Service Center Code)**

- (1) The AIMS Assignee Code replaced the District Office (DO) Code. The DO code is no longer a required entry on ACDS.

Note: See Document 6209, Section 12, for a complete description of the AIMS Assignee Code, Primary Business Code (PBC) and Secondary Business Code (SBC).

8.20.3.4.12
(10-15-2014)

PART

- (1) This item is computer generated and displays the number 1, 2, or 3 based on whether the case is docketed or non-docketed and who has jurisdiction.

- 1 = non-docketed, Appeals jurisdiction
- 2 = docketed, Appeals jurisdiction
- 3 = docketed, Counsel jurisdiction

Note: The Part is blank if the case is unassigned.

8.20.3.4.13
(04-20-2021)

**AO - Appeals Officer
(userid/POD/Group)**

- (1) This item reflects the ATE assigned to the case.

- (2) The reference includes the following employees:

- Appeals Officer (AO)
- Settlement Officer (SO)
- Appeals Account Resolution Specialist (AARS)

- (3) Next to the employee's name appears the:

- userid = a systemically generated number specifically assigned to that account
- POD = the employee's post-of-duty location
- Group = designates the employee's group number

- (4) On a docketed case where an answer to a petition is required by Counsel and an assignment is not being made, leave this field blank.

- (5) A case will not be considered in the staffing model as a receipt and not considered for any measure that starts or stops with the date the case is assigned to an ATE.

8.20.3.4.14
(04-20-2021)
RS (Records Status)

- (1) The following Records Status can be used for a case assigned to APS. The case will not be considered in the staffing model as a receipt and not considered for any measure that starts or stops with the date the case is assigned to an ATE:
 - 98 --- Transfer-in cases are automatically assigned to Employee Number 98 when a case is receipted from the INBOX. This assignment is a **temporary assignment** and is only intended to assist APS in retaining the original ASGNDATE on CASES. The case should be assigned to an ATE as soon as assignment can be determined.
 - 99 - is systemically generated when a case is reactivated as a reject.

8.20.3.4.15
(04-20-2021)
ASGNDATE (Date Assigned)

- (1) The assigned date will be entered by the Appeals Team Manager (ATM) or the ATM Secretary when the case is assigned to an ATE. The date will be entered in MMDDYYYY format.

Example: June 15, 2014 is entered as 06/15/2014.

- (2) For Collection Due Process Offer in Compromise (CDP OIC) cases, enter the date the new WUNO was assigned to the ATE.
- (3) If the AO field is blank, this item is bypassed.
- (4) This date remains constant throughout the appeal process.

8.20.3.4.16
(04-20-2021)
REQAPPL (Request Appeal - Date Taxpayer Requested Appeal)

- (1) For non-docketed cases:
 - a. CDP cases: REQAPPL field is a required entry for all CDP cases. The REQAPPL date can be found on Form 14461 for field CDP cases on page 2 (the 4th column) or on Form 12153-B, box 4, for ACS cases.
 - Type DPLN = Due Process Lien
 - Type DPLV = Due Process Levy
 - Type DPL2 = Due Process Lien and Levy
 - b. Offer in Compromise cases: REQAPPL date is the postmark date of the taxpayer's request for appeal.
 - c. CDP-OIC cases: the REQAPPL date is the earliest date the Form 656 was date stamped as received by the Internal Revenue Service. **The Tax Increase Prevention and Reconciliation Act (TIPRA) statute will be two years from this date.** See IRM 8.23.2.4 for additional information regarding the TIPRA statute date.
 - d. Potential defaulted OIC cases: REQAPPL date is the date from Form 2209, Courtesy Investigation.
 - e. For all other non-docketed cases where the appeal request is written:
 - REQAPPL date is the date of the appeal request.
 - If the request is undated, REQAPPL is the postmark date.
 - If the request is undated and the postmark date is not available or legible, REQAPPL is the date the request was received.
 - f. For non-docketed cases where the appeal request is verbal and is documented in the administrative file: REQAPPL is date of the appeal request.
 - g. If there is no documentation in the file, this item should be left blank.

- (2) For docketed cases, enter the date the petition was filed in the REQAPPL field.
- (3) For Reference Return (RFRTN) cases, leave this date blank.
- (4) This field is a required entry as indicated above.

8.20.3.4.17
(04-20-2021)

RECDATE (Received Date)

- (1) For Offer in Compromise (OIC) cases, the RECDATE is date the case was received in Appeals.
- (2) For CDP-OIC cases, the RECDATE is the date the ATE's request for a new CDP-OIC WUNO was received in APS.
- (3) For RECDATE field of all other appeal requests, enter the date the administrative file was received in Appeals. This date should remain constant throughout the appeal process with the exception of the following information for the Received Date on docketed cases.

Note: See IRM 8.20.5.5.4.1 for additional information on the Received Date for docketed cases.

If the original administrative file is received before ASGNDATE is input, change the RECDATE to the date the administrative file is received in Appeals.

If the original administrative file is received after ASGNDATE is input, change the RECDATE to the same date as ASGNDATE. This practice creates a more accurate P1 measure.

8.20.3.4.18
(10-15-2014)

PROJCD (Project Code)

- (1) This field is systemically populated based on programming criteria.
- (2) The source of the information is from AIMS.
- (3) The information is visible on the CASES inventory screen but is not available for edit by APS.

8.20.3.4.19
(10-15-2014)

CREATED (Created Date)

- (1) The CREATED (Created Date) is the date the case was established on ACDS by the original office.
- (2) This is computer generated and cannot be changed.

8.20.3.4.20
(04-20-2021)

DKTNO (Docket Number)

- (1) The docket number (DKTNO) is used by the Tax Court when a petition is filed or by District or Claims Court when a complaint is filed for control purposes.
- (2) This field is to be completed for docketed cases. See IRM 8.19.9.1.1(6) for additional information for the docket number of non-TEFRA key cases.
- (3) The docket number can be obtained from various documents in the administrative file such as the TLCATS screen print and also on DIMS.
- (4) For Tax Court cases, the docket number is written in NNNNN-YY format, with "N" being the number and "Y" being the year docketed. If it is a small tax case, enter "S" after the year.
- (5) For District or Claims Court cases, use the characters and numbers shown on the filed complaint.

- 8.20.3.4.21
(04-20-2021)
DC OFFICE (Counsel Office)
- (1) This field is to be completed only on docketed cases.
 - (2) Enter the three digit code identifying the Counsel Office assigned to the case. See Exhibit 8.20.3-3 for a list of Counsel Office codes.
 - (3) The information for this field can be obtained from documents in the administrative file such as the petition or from DIMS or from the Tax Litigation Counsel Automated Tracking System (TLCATS).
- 8.20.3.4.22
(04-20-2021)
ATTORNEY (Counsel Attorney)
- (1) This field is to be completed only on docketed cases. Enter the name of the Counsel Attorney assigned to the case, last name first.
 - (2) This information can be obtained from TLCATS or Form 1734 , Transmittal Memorandum.
- 8.20.3.4.23
(04-20-2021)
KEYTP (Key Taxpayer Case of the WUNO)
- (1) If the case is the key case, leave KEYTP field blank.
 - (2) If there is more than one case in the WUNO, enter the name of the key case in KEYTP field on the related case summary card to create a related record within the same WUNO.
- 8.20.3.4.24
(04-20-2021)
KEYTIN (Key TIN)
- (1) If the case is the key case, leave KEYTP field blank.
 - (2) If the case is not the key case, enter the TIN (SSN or EIN) of the key taxpayer in KEYTP field.
- 8.20.3.4.25
(04-20-2021)
KEYPER (Key Tax Period)
- (1) KEYPER is a required entry. Enter the key tax period of the key taxpayer case, in YYYYMM format in KEYPER field. If the key case contains multiple tax periods, the earliest tax period will be the key.
 - (2) For Estate Tax cases, use the date of death in YYYYMM format for this field.
- 8.20.3.4.26
(04-20-2021)
Repname (Representative's Name)
- (1) Enter the name of the taxpayer's representative per Form 2848, Power of Attorney and Declaration of Representative, or the attorney of record from the Tax Court petition or CFINK.
 - (2) Format is last name, first name.
 - (3) This field is a required entry when the information is available.
 - (4) Additional information regarding entering representative information into ACDS:

IF:	THEN:
Form 2848 is included in the administrative file	Enter the name of the taxpayer's representative from the Form 2848
If CFINK is included in the administrative file	Enter the name of the attorney of record

IF:	THEN:
If both Form 2848 and CFINK are included in the administrative file	Determine which date is more current and enter that information on ACDS. If you are unable to determine which information is more current, then alert the ATE.
If the case is DOCKETED	Enter the attorney of record as shown on the Tax Court petition. Please note the attorney of record may not match the representative information shown on the Form 2848. When unsure, alert the ATE.

Note: If Form 8821 is present in the administrative file, annotate this in the NOTES field on ACDS.

8.20.3.4.27
(10-15-2014)

Repname2 (Second Representative's Name)

- (1) Enter the name of the second representative if it is available from information in the administrative file.

8.20.3.4.28
(10-15-2014)

Repname3 (Third Representative's Name)

- (1) Enter the name of the third representative if it is available from information in the administrative file.

8.20.3.4.29
(04-20-2021)

**ADDRESS
(Representative's Address)**

- (1) Enter the address of the taxpayer's representative from CFINK research or from the Form 2848, or the address of the attorney of record from the Tax Court petition, if available.
- (2) This field is a required entry when the information is available.

8.20.3.4.30
(04-20-2021)

RepStreet2 (Second Representative's Address)

- (1) Enter the address of the taxpayer's second representative per Form 2848, Tax Court petition or from CFINK research.
- (2) This field is a required entry when the information is available.

8.20.3.4.31
(04-20-2021)

SNTYPE (Source and Type of Notice of Deficiency/Determination Letter Issued)

- (1) This field is to be completed on all cases in 90 or 150 day status in which a notice of deficiency or a notice of determination letter has been issued, including docketed cases received in from Compliance or the Campus.
- 030A - Appeals issued CDP notice of determination letter
 - 090A - Appeals issued notice of deficiency
 - 150A - Appeals issued notice of deficiency to taxpayer residing outside the United States
 - 180A - Appeals issued notice of final determination of partial or full disallowance of an abatement of interest claim
 - 090D - Compliance issued notice of deficiency

- 150D - Compliance issued notice of deficiency to taxpayer residing outside the United States
- 180D - Compliance issued abatement of interest determination letter
- 180S - Campus issued abatement of interest determination letter
- 090S - Campus issued notice of deficiency
- 150S - Campus issued notice of deficiency to taxpayer residing outside the United States
- FPA - Notice Of Final Partnership Adjustment, Letter 5933, for cases under the Bipartisan Budget Act of 2015 (BBA)
- FPAA -Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) Appeals Issued Final Partnership Administrative Adjustment (FPAA)
- FPAD - TEFRA Compliance Issued FPAA
- FPAS - TEFRA Campus Issued FPAA
- FSAD - TEFRA Compliance Issued Final S Corporation Administrative Adjustment (FSAA)
- FSAS - TEFRA Campus Issued FSAA
- FSAA - Appeals issued FSAA

Note: In the event the notice of deficiency is rescinded under Rev. Proc. 98-54, follow the instructions set forth in IRM 8.2.2.4.

8.20.3.4.32
(04-20-2021)

SNDATE (Notice of Deficiency/Determination Letter Date)

- (1) Enter the date of issuance of the notice of deficiency, or determination, or FPA or FPAA letters.
- (2) This field is to be completed on cases received, in 90 or 150 day status, from Compliance or the Campus, or on Appeals issued notices of deficiency, or Appeals issued notice of determination letters.
- (3) The date stamped on the notice of deficiency or notice of determination letter is the issue date.

8.20.3.4.33
(04-20-2021)

SNEXPDATE (Statutory Notice Expiration Date)

- (1) This item is computer generated and reflects the appropriate expiration date based on the type of notice and date issued.
- (2) On 30 day notices of determination, the expiration date is 30 days from the issue date.
- (3) On 90 day notices, the expiration date is 90 days from the issue date. The expiration date for a FPA is 90 days from the issue date. *IRC 6234.*
- (4) On 150 day notices, the expiration date is 150 days from the issue date. The expiration date for an FPAA or FSAA is 150 days from the issue date.
- (5) On 180 day abatement of interest determinations, the expiration date is 180 days from the issue date.

8.20.3.4.34
(04-20-2021)

NOPPADATE (Date of Notice of Proposed Partnership Adjustment (PPA)- Letter 5892)

- (1) The date on AIMS of the PPA.
- (2) If Appeals issues the PPA, APS inputs the date into this field.

8.20.3.4.35 (04-20-2021) NOPPAEXPDATE (Statutory Notice Expiration Date of the PPA)	(1) Systemically generated from AIMS extract information of PPA.
8.20.3.4.36 (04-20-2021) MODIFICATION DATE	(1) Systemically generated from AIMS extract information of PPA.
8.20.3.4.37 (04-20-2021) CLOSINGCD (Closing Code)	<p>(1) The closing code entered represents the type of closing such as agreed, defaulted, premature referral, etc.</p> <p>(2) Closing codes are also entered for other reasons, including:</p> <ul style="list-style-type: none"> a. transfer to another Appeals office (closing code 30) b. premature referrals (closing code 20) c. reassignment to another ATE (closing code 40) d. change in jurisdiction from Appeals to Counsel and from Counsel to Appeals (closing code 43 or 42 respectively). Refer to IRM 8.20.6.12 and IRM 8.20.6.13 for additional information on change in jurisdiction between Appeals and Counsel. e. removal from inventory (closing code 99) <p>(3) A complete list of closing codes can be found in IRM 8.20.7-1 in IRM 8.20.7 and also on the ACDS Utilities Menu.</p>
8.20.3.4.38 (10-15-2014) DATECLSD (Date Closed)	(1) This item represents the date a case was closed and is manually entered on ACDS by the APS TE.
8.20.3.4.39 (10-15-2014) TOTHR (Total Hours)	<p>(1) This field is updated via the ATE case activity record (CARATS).</p> <p>(2) It represents the total direct hours expended on the WUNO.</p>
8.20.3.4.40 (04-20-2021) ACKLTR (Acknowledgement Letter)	<p>(1) This field contains the date the acknowledgement or substitute acknowledgment letter is generated.</p> <p>(2) The entry is systemically entered at the time the letter is generated by the ATE, ATM, or ATM Secretary.</p>
8.20.3.4.41 (04-20-2021) ACAPDATE (ATM Approval Date)	<p>(1) Date the case is approved for closing (after any required outside review or concurrence has been obtained) on the Form 5402, by the ATM or other designated official. The ACAPDATE is entered by the ATM.</p> <p>(2) The date entered must be on or after the ASGNDATE.</p> <p>Note: The above rule also applies for cases going to Counsel for Trial Preparation, Closing Code 43. If a Trial Preparation case is returned for reconsideration, the ACAPDATE will NOT be changed.</p>

8.20.3.4.42 (10-15-2014) AIMSCLSD (Date Closed on AIMS)	(1) This date reflects the date all returns in the WUNO are in status 90 on AIMS. (2) This date is systemically entered when all returns in a WUNO are closed on AIMS.
8.20.3.4.43 (12-27-2011) NOTE (Notes)	(1) For local use. Enter notations as appropriate. The field allows for the input of up to 250 characters (letters or numbers).
8.20.3.4.44 (10-15-2014) OfrNum (Offer Number)	(1) Represents the Offer Number for an OIC case. (2) Entered manually or automatically when the case is created from the AOIC cases in the eCase holding tank.
8.20.3.4.45 (10-15-2014) WUprospdOfrAmt (Workunit Proposed Offer Amount)	(1) Amount is automatically entered when the case was created from the AOIC cases in eCase holding tank. (2) Manual entry if the case is not in eCase.
8.20.3.4.46 (10-15-2014) WUaccptOfrAmt (WUNO Accepted Offer Amount)	(1) Accepted offer amount entered at the time the case is closed.
8.20.3.4.47 (04-20-2021) ACTION (Action Taken on a Case)	(1) Action codes represent the actions taken on a case as it moves through Appeals. (2) A new docketed case sent to Counsel to answer the petition should have an action of ANSWER. Note: If the current ACTION code is shown as DECENT or ORDENT, it should ONLY be overwritten or updated with ACTION Code ACKCLS (Acknowledged Closure). (3) Action codes ACKCLS and SHIPPED open a separate box which is populated with the Post of Duty (POD) information. <ul style="list-style-type: none"> ACKCLS POD information represents the location of the employee closing the case. SHIPPED POD information represents the location the case is being sent to within the Appeals organization. (4) See IRM 8.20.3-4 for a list of action codes.
8.20.3.4.48 (10-15-2014) TODATE (Date ACTION Began)	(1) This field represents the date when an action on the case began, meaning the date the case was sent TO another Appeals office, Counsel, etc. (2) Required entry when the ACTION field is entered.

- 8.20.3.4.49
(10-15-2014)
FROMDATE (Date ACTION Ended)
- (1) Enter the date a specific action on the case ended.
 - (2) This field is a manual entry and made by the sending office (APS TE) when acknowledgement of the case is received.
 - (3) Exceptions:
 - a. The FROMDATE on a transferred case (ACTION = TRXXX) is automatically entered when the case is accepted by the receiving office from the INBOX.
 - b. For cases with ACTION Code ANSWER, the FROMDATE is automatically populated when assigned to the ATE.
- 8.20.3.4.50
(10-15-2014)
LACTION (Local Action)
- (1) Action taken on a case - same as ACTION field but is reserved for local definition.
- 8.20.3.4.51
(10-15-2014)
LTODATE (Local TO DATE)
- (1) The date the Local Action began.
- 8.20.3.4.52
(10-05-2006)
LFROMDATE (Local FROM DATE)
- (1) The date the Local Action ended.
- 8.20.3.4.53
(10-15-2014)
CORWUGR (Corrected WUNO Grade)
- (1) The WUNO grade is manually entered by the ATM when the case is assigned.
- 8.20.3.4.54
(10-15-2014)
TFRCorp (Trust Fund Recovery Corporation Name)
- (1) Name of the Trust Fund Corporation related to the taxpayer on TFRP cases.
- 8.20.3.4.55
(10-15-2014)
TFRTin (Trust Fund Recovery TIN)
- (1) The TIN of the TFRP case where the tax or penalty at issue has been generated.
- 8.20.3.4.56
(10-01-2012)
FOIANum (Freedom of Information Act Number)
- (1) If ACDS Type Code "FOIA" is selected, the FOIA Number for the case will be a required entry on ACDS. If Type Code "FOIA" is not selected, the FOIA field cannot be entered on ACDS. For more information, refer to IRM 8.7.14.6.1.
- 8.20.3.4.57
(10-15-2014)
Date DKTAD Skeletal
- (1) The DIMS Team must enter the Date DKTAD Skeletal record created. Do not edit this field or remove this field at any time.

- | | |
|--|--|
| <p>8.20.3.4.58
(04-20-2021)
Date DKTAD Dummy</p> | <p>(1) The DIMS Team will enter this date when the ACDS database is transferred or updated to an Area/AOC for case assignment before a physical case file is received. Feature code "PL" will be added.</p> |
| <p>8.20.3.4.59
(10-15-2014)
Date DKTAD Original</p> | <p>(1) Any APS Tax Examiner who receives an original docketed administrative file must enter the date this file is received.</p> |
| <p>8.20.3.4.60
(10-05-2006)
CIRCTRIDE (Circuit Ride)</p> | <p>(1) If the case will be handled at a circuit riding location, enter the appropriate locally designated city code.</p> |
| <p>8.20.3.4.61
(04-20-2021)
STATUS (Status of WUNO)</p> | <p>(1) This field is updated by the ATE from the AO function CARATS in ACDS to reflect the current status of the WUNO in inventory.</p> <p>(2) The following status codes are computer generated based on the entry of an action code on the case in ACDS:</p> <ul style="list-style-type: none"> • E/DD - Inactive, waiting action/info by Compliance • E/STP - Inactive, to Counsel for stipulation filing • E/T - Inactive, to Counsel for trial preparation • E/TSN - Inactive, waiting TP action on SND <p>(3) See the ACDS Utilities Menu for a list of current status codes.</p> |
| <p>8.20.3.4.62
(10-15-2014)
DESICONF (Desired Conference Date)</p> | <p>(1) This field is updated by the ATE from the CARATS activity record.</p> |
| <p>8.20.3.4.63
(10-05-2006)
AQMSSELECT</p> | <p>(1) Indicator automatically set when the case is selected for AQMS review based on programmed criteria.</p> |
| <p>8.20.3.4.64
(04-20-2021)
LOC1 through LOC11</p> | <p>(1) LOC1 - Local use field</p> <p>(2) LOC2 - Local use field</p> <p>(3) LOC3 - Local use field</p> <p>(4) LOC4 - Tracks transfer information. Systemic updates occur to insert the AOC of the transferring office.</p> <p>(5) LOC5 - Local use field</p> <p>(6) LOC6 - Local use field</p> <p>(7) LOC7 - defined by headquarters to track CDP issues. Also used for Non-TEFRA Flow Through's. See reference IRM 8.20.5.4.1.4.</p> <p>(8) LOC8 - Q W-4 PROJECT - defined by headquarters to identify Questionable W-4 Project determination cases</p> <p>(9) LOC9 - Notes field to assist ATMs with assigning paperless cases.</p> |

- (10) LOC10 - defined by headquarters to track Breakthrough Initiative cases
- (11) LOC11 - Local use field in MM/DD/YYYY format

8.20.3.4.65
(10-15-2014)

**Specific Item
Instructions - RETURNS
Screen**

- (1) Information and definitions for fields on the RETURNS level information screen.

8.20.3.4.65.1
(10-15-2014)

AIMS

- (1) Enter the correct AIMS indicator code for all cases as follows:
 - a. Y = Yes, return should be controlled on AIMS and is on AIMS at the time of receipt. An AMDISA print should be included in the administrative file.
 - b. N = No, return should be controlled on AIMS but is not on AIMS at the time of receipt. IDRS Command Code AM424A is used by Appeals to establish the AIMS control.
 - c. E = Exempt, return should **NOT** be controlled on AIMS and no AIMS controls were established at the time of receipt. There are no AIMS controls for CDP, OIC, penalty appeals, trust fund recovery penalty cases, abatement of interest claims, campus disallowed claims, etc.

Note: The AMATCH validation program is keyed to these codes. It is very important to use them correctly to avoid having cases on the IVL lists needlessly, meaning if the match program reads "E", the AIMS listing will not be searched. See IRM 8.10.1.10 for additional information regarding the AMATCH reports.

8.20.3.4.65.2
(10-15-2014)

**Tax Period/Tax Period
Modifiers**

- (1) Item includes all tax periods (years) associated with the case.
- (2) The format is YYYYMM.
- (3) The information can be obtained from documents in the administrative file including the tax returns, revenue agent's report, etc.
- (4) For Estate Tax cases, Form 706, use the date of death as the tax period.
- (5) Tax period modifiers - No tax period modifier is entered if the original return is in the file. The following is entered when the original return is not included in the administrative file:
 - N - no original return

Note: For electronically filed returns such as IDRS command code TRPRT, if the Document Locator Number (DLN) appears in the upper right hand corner, then the TRPRT is considered to be the original tax return. Refer to Document 6209, Chapter 12 for additional information regarding TRPRT prints.
- (6) The following definers are entered as a separate return line to control the statute when it is different from the rest of the return.
 - 199912F - Federal Insurance Contributions Act (FICA) tip tax
 - 199912P - prepayments credits

- (7) When an ATE inputs a change to the statute-critical data fields of tax period, statute date, or statute code, the entry will trigger the Statute Validation System (SVS). When the original return is received on a case with a tax period modifier, the tax period must be updated in the SVS via the AIVP Validation Menu (which is accessible from the CAR or the Case Summary Card). All changes in SVS for the tax period critical data field is considered a Normal Update (N). Once the validation is submitted, ACDS will be updated and an automatic entry of VA (Validation Accepted) will be made in the CAR.
- (8) If the APS Tax Examiner is requested to remove a tax period from ACDS because it is not part of the case, the APS Tax Examiner **MUST CONSIDER THE STATUTE IMPLICATIONS AND UPDATE ALL APPLICABLE DATABASE SUCH AS IDRS, AIMS, AOIC, etc.**

8.20.3.4.65.3
(04-20-2021)
Statute Date

- (1) Next to each tax period, enter the expiration date of the statutory period for assessment. If there is an open statute (live or non-assessed), the date **must** be entered.
- (2) When an ATE inputs a change to the statute-critical data fields of tax period, statute date, or statute code, the entry will trigger the Statute Validation System (SVS). All changes must be designated as either a Normal Update (N) or an Error Correction (E). Once the validation is submitted, ACDS will be updated and an automatic entry of VA (Validation Accepted) will be made in the CAR.
- (3) If the case involves a FICA tax adjustment, the FICA tax may carry a different statute date. Two statute dates can be entered for the same tax period by using a tax period modifier for FICA tax, as follows:
 - 201312
 - 201312F
- (4) For non-petitioning spouse cases, also see IRM 8.20.5.29.5.
- (5) If the notice of deficiency is rescinded under Rev. Proc. 98-54, the statute date **must** be recomputed. Generally the statute date that existed prior to the issuance of the notice is reinstated. The recomputed statute date will be provided by the ATE. See also IRM 8.2.2.4.
- (6) The statute date field is also used to track the CSED (Collection Statute Expiration Date) for Collection cases (CDP, OIC and TFRP).
 - For timely CDP cases, the statute date field is blank. See IRM 8.20.5.12.2(5).
 - For late CDP cases with Feature Code EH or retained jurisdiction CDP cases with Feature Code RJ, the statute date field will be the CSED. See IRM 8.20.5.12.2(5).
 - For non-CDP OICs, the statute date field will be blank. See IRM 8.20.5.30(4).
 - For CDP OIC cases, the statute date field will be two years from the REQAPPL date for the offer. See IRM 8.20.5.12.1.6.1(6).
 - For post-assessment TFRP claim cases, see IRM 8.20.5.37.2.4.4.

8.20.3.4.65.4
(04-20-2021)
Statute Code

- (1) Enter the appropriate code to denote the special period of limitations. Remember, if there is a valid statute code, *it must be entered*. See IRM 8.21.2-1 for a complete listing of all valid statute codes.
- (2) When an ATE inputs a change to the statute-critical data fields of tax period, statute date, or statute code, the entry will trigger the Statute Validation System (SVS). All changes must be designated as either a Normal Update (N) or an Error Correction (E). Once the validation is submitted, ACDS will be updated and an automatic entry of VA (Validation Accepted) will be made in the CAR.
- (3) Follow the rules below to determine the code:
 - a. If the period of limitations is extended by special consent Form 872-A , Special Consent to Extend the Time to Assess Tax, enter 872-A.
 - b. In bankruptcy cases, enter BKRUP. However, the actual statute date must remain in the "statute date" field.
 - c. If the statutory period for assessment has expired and the year is open only by reason of the filing of a claim, enter the word CLAIM.
 - d. If the statutory period for assessment has expired and the return is open only because of the assertion of a fraud penalty, enter the FRAUD.
 - If the statutory period for assessment has **not** expired in a year for which there is an assertion of a fraud penalty, the open statute date must also be entered.
 - e. If the return being established is docketed before the tax court, enter DOCKT.
 - f. If there is an omission from gross income which is in excess of 25% of the gross income stated on the return, enter 6501E.
 - If there is a valid open statute date, the statute date field must be completed with the statute date.
 - If the statute date has expired and the case is being held open only by the 6501E issue, the statute date field must be completed with the six year statute date.
 - g. If the statute is only open because of a carryback, enter CBYYYMM (YYYY MM represents the year and month creating the carryback). The following chart will help identify the proper entry for multiple scenarios where a carryback is involved:
 - **How to control the statute where there is an open ASED for the Net Operating Loss (NOL) year(s) which carries back to years where the statute is only open resulting from the CB:**

Tax Period	Statute Date	Statute Code	Comments
201012		CBYYYYMM = CB201212	<ul style="list-style-type: none"> Open only on a carryback The YYYYMM identifies the year with the open statute No statute date will be entered
200912		CB201212	<ul style="list-style-type: none"> Open only on a carryback
201212	04/15/2016		<ul style="list-style-type: none"> No code would be entered as this is the NOL year where the CB comes from

- How to control the statute when the CB years have open ASEDs but are also covered by the NOL:

Tax Period	Statute Date	Statute Code	Comments
201012	12/31/2013		<ul style="list-style-type: none"> Statute date is entered because there is a valid 872 in the file for this year Even though this year is covered by the CB only the open ASED is entered on ACDS
201112	04/15/2015		Even though this year is covered by the CB only the open ASED is entered on ACDS
201212	4/15/2016		<ul style="list-style-type: none"> No code would be entered as this is the NOL year where the CB comes from

- How to control statute when the NOL year is open on an 872A:

Tax Period	Statute Date	Statute Code	Comments
200712		CB200912	<ul style="list-style-type: none"> • Open only on a carryback • No statute date will be entered • Entering the date could lead one to believe the ASER is open for the entire case as shown in the example above
200812		CB200912	Same as example above for 200712
200912		872-A	<ul style="list-style-type: none"> • 872-A code entered on the NOL year as that is what is keeping the case year open

- h. For reference returns with the same name as the case being established, enter RFRTN in the statute code field.
- If there is a valid open statute date, the statute date must be entered in the statute date field.
- i. For reference returns with a name different from the case being established, a separate case summary card must be generated, and linked to the key case.

- j. On occasion, AIMS will reflect alpha statute codes (AA-ZZ) in the day field of the statute date, to identify a special reason for keeping the statute open. See Document 6209, Section 12 for a complete listing of AIMS alpha statute codes.
- k. See IRM 8.21.2-1 for a complete list of ACDS statute codes.

8.20.3.4.65.5
(04-20-2021)
ACN (Audit Control Number)

- (1) APS and ATE will input and validate ACN for BBA cases in ACDS.

8.20.3.4.65.6
(10-15-2014)
BodCd (Business Operating Division Code)

- (1) The Business Operating Division Code (BodCd) is comprised of three specific fields that are each input separately. Those fields are:
 - PRIBUSCD (Primary Business Code) - 3 digits
 - SECBUSCD (Secondary Business Code) - 5 digits
 - EMPGRCD (Employee Group Type Code) - 4 digits
- (2) The three fields combined are also referred to as the AIMS Assignee Code for AIMS cases. The AIMS Assignee Code can be found on the AMDISA.
- (3) For AIMS cases, input the 12 digit AIMS Assignee Code of the originating office in each of the specific fields.
- (4) For non-AIMS cases, determine and input the PRIBUSCD of the originating office only.
- (5) Currently, the BODCD and SOURCE fields will be input to identify the source of our work.

8.20.3.4.65.6.1
(04-20-2021)
PRIBUSCD (Primary Business Code)

- (1) PRIBUSCD (Primary Business Code) is a three digit code that identifies the source of the return. This code should remain constant throughout the appeal process. This is a required field. For AIMS cases, input the PBC of the originating office as shown on the AMDISA in the closing PBC field. For non-AIMS cases, the listings below are provided to assist you in determining the PRIBUSCD.
- (2) Digit 1 is the AIMS BOD Code. The following is a list of valid codes to identify the source of work:
 - 1 - Wage and Investment
 - 2 - Small Business/Self Employed
 - 3 - Large Business and International
 - 4 - Tax Exempt/Government
- (3) Digits 2 and 3 are referred to as the "Industry-Area-Type-Code".
 - 1. SB/SE and W & I identifies "Area"
 - 2. LB & I identifies "Industry"
 - 3. TE/GE identifies "Area" or "Type" of case.
- (4) The Compliance **Collection Campuses** and their PBCs are:
 - Andover 190
 - Atlanta 191
 - Austin 192

- Fresno 193
- Kansas City 194
- Brookhaven 295
- Cincinnati 296
- Memphis 297
- Ogden 298
- Philadelphia 299

(5) The Compliance **ACS “Remote” or Field** sites and associated campuses are:

- Buffalo (Andover 190)
- Denver (Ogden 298)
- Des Moines (Memphis 297)
- Detroit (Cincinnati 296)
- Jacksonville (Atlanta 191)
- Nashville (Memphis 297)
- Oakland (Ogden 298)
- Puerto Rico (Austin 192)
- Seattle (Fresno 193)

(6) For Bank Secrecy Act cases (IRC 6721 penalties for Form 8300 violations), the PBC is 217.

(7) Refer to Document 6209, Section 12, for additional information regarding PBCs.

8.20.3.4.65.6.2
(04-20-2021)

SECBUSCD (Secondary Business Code)

(1) SECBUSCD (Secondary Business Code) is a five digit code to further identify the source of the return. Input the SBC of the originating office as shown on the AMDISA. The SBC will not be updated from the prior code when a return is closed to Appeals. This field is not required for non-AIMS cases. See Document 6209, Section 12, for additional information.

8.20.3.4.65.6.3
(04-20-2021)

EMPGRCD (Employee Group Code)

(1) EMPGRCD (Employee Group Type Code) is a four digit code to further identify the source of the return. Input the EGC of the originating office as shown on the AMDISA. The EGC will not be updated from the prior code when a return is closed to Appeals. This field is not required for non-AIMS cases. See Document 6209, Section 12, for additional information.

8.20.3.4.65.7
(12-27-2011)

SND (Statutory Notice of Deficiency)

- (1) Enter Y if the SND was issued and the tax period was included.
- (2) Enter N if the SND was not issued or the tax period was not included.

8.20.3.4.65.8
(10-15-2014)

PAYCODE (Payment Code)

(1) This item is used to record whether a payment was received by Appeals for the tax period being closed and the type of payment. This item is optional based on the APS Lean Six Sigma recommendations during Fiscal Year 13.

8.20.3.4.65.9
(04-20-2021)

PropdTax (PROPOSED\$ TAX DEF/-OA)

- (1) Enter the proposed deficiency or overassessment (rounded to whole dollars) for each tax period established.
- (2) The amount should reflect the NET amount of tax and credits including withholding, earned income, etc. and should generally agree with Line 6, Page 2, of the AMDISA print (“Unagreed Amount Appealed/Petition”).

- (3) In those instances where the AMDISA amount reflects only \$1, refer to the Revenue Agent Report (RAR) to determine the correct amount.
- (4) Claim amounts are not included in this item and are discussed below in IRM 8.20.3.4.65.13, Claims.
- (5) Where a partial agreement (assessment) has been secured by Compliance, only the net proposed deficiency should be entered. The case file should contain two Examination reports (Form 4549) - one for the AGREED issues and one for AGREED AND UNAGREED issues (referred to as UNAGREED below).
- (6) On cases where the special tax period modifiers are entered separately to control a different statute, follow procedures in (1) above. Do not enter dollar amounts on the separate line.

8.20.3.4.65.10
(10-15-2014)

**PropdPen (PROPOSED\$
PENALTY DEF/-OA)**

- (1) The proposed penalty(s) for each tax period established.
- (2) The information can be obtained from various documents in the administrative file including the RAR, etc.. (round all amounts to the nearest whole dollar).

8.20.3.4.65.11
(04-20-2021)

**RevsdTax (REVISED\$
TAX DEF/-OA)**

- (1) Generally, this item is completed at closing.
- (2) Appeals revised determination of tax liability, rounded to whole dollars, including any Appeals partial assessments.
- (3) Amount can be taken from the Form 5402, audit statement, SND, etc.
- (4) Penalty amounts are excluded.
- (5) There are two special situations that determine the amount entered in revised dollars. They are as follows:
 - a. If the case is tried or settled by Counsel, enter the total amount of NET tax and credits shown on the Tax Court Decision.
 - b. If the case is dismissed, enter the total amount of NET tax and credits shown on the statutory notice of deficiency.

8.20.3.4.65.12
(10-15-2014)

**RevsdPen (REVISED\$
PENALTY DEF/-OA)**

- (1) Generally, this item is completed at closing.
- (2) Enter Appeals results only and round all amounts to the nearest whole dollar.

8.20.3.4.65.13
(10-15-2014)

CLAIMS

- (1) The following claim fields reflect amounts for Revenue Base Protection (RBP).
- (2) RBP applies only if tax has been assessed and paid.
- (3) All other claim amounts are reflected in proposed tax and penalty fields.

- 8.20.3.4.65.13.1
(10-05-2006)
DDAMTCL (Amount of the claim received by the former District Director now referred to as Compliance Examination that was disallowed)
- (1) Enter the amount of the claim considered by Compliance Examination and subsequently disallowed. This amount can be verified on page 2 of the AMDISA.
- 8.20.3.4.65.13.2
(12-27-2011)
DD AMTDIS (Amount of the claim received by the former District Director now referred to as Compliance Examination that Appeals disallowed)
- (1) Entered at closing, this is the amount of DDAMTCL disallowed by Appeals.
- 8.20.3.4.65.13.3
(10-15-2014)
APPEALS AMTCLM (Amount of the claim received while the return was in Appeals' jurisdiction)
- (1) The amount of the claim received directly from the Campus or filed while the return was in Appeals' jurisdiction.
- 8.20.3.4.65.13.4
(12-27-2011)
APPEALS AMTDIS (Amount of the claim received in Appeals that was disallowed)
- (1) Entered at closing, this is the amount of APPEALS AMTCLM disallowed.
- 8.20.3.4.65.14
(10-15-2014)
RETURN DUPLICATION
- (1) Duplication involves more than one taxpayer for the same income or deduction adjustment if it is certain that the adjustment is proper for at least one taxpayer. The deficiency attributable to the non-key should be shown as a duplication such as whipsaw, alimony, etc.
- (2) Partial assessment dollars secured by Compliance will not be shown as duplication.
- (3) When adding new returns to either a new or existing case, the input for duplicate dollars is duplication for that return (NOT FOR THE ENTIRE CASE). When updating a return, the duplicate dollars shown are for the entire case.
- 8.20.3.4.66
(12-27-2011)
Total DD CLAIM (Total amount of the DDAMTCL fields)
- (1) This field is computer generated. It represents the total amount of dollars input in the DDAMTCL fields. No manual input is required. This field is printed on the case summary card or visible on the search screen.

- | | |
|---|---|
| 8.20.3.4.67
(12-27-2011)
Total APP CLAIM (Total amount of the Appeals AMTCLM fields) | (1) This field is computer generated. It represents the total amount of dollars input in the Appeals AMTCLM fields. No manual input is required. This field is printed on the case summary card or visible on the search screen. |
| 8.20.3.4.68
(12-27-2011)
Total Case Deficiency (TOTPRODEF) | (1) This field is computer generated. No manual input is required. This field is only printed on the case summary card. |
| 8.20.3.4.69
(10-05-2006)
Total Case Overassessment including Penalty (TOTPROASS) | (1) This field is computer generated. This field is printed on the case summary card or visible on the search screen. |
| 8.20.3.4.70
(10-15-2014)
TOTAL WORK UNIT (WUDOLRS) | (1) Total dollars for all cases in the WUNO.
(2) This field is computer generated.
(3) This field is printed on the case summary card or visible on the search screen. |
| 8.20.3.5
(10-15-2014)
CASE SUMMARY CARD | (1) After the CASES and RETURNS level information has been input on the screens, the computer will display a prompt to ask if you want to print a case summary card.
(2) The case summary card displays all information for the case just established. The system will compute the total work unit dollars.
(3) The case summary card will be used by the ATE to identify and control cases in his/her inventory. |

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Exhibit 8.20.3-1 (04-20-2021)
ACDS TYPE Codes

Code	Description	Source Document
ABINT	Abatement of Interest Claim	Form 843
CAPIA	Collection Appeals Program Installment Agreement	Form 4442, Form 9423
CAPLN	Collection Appeals Program Lien	Form 9423
CAPLV	Collection Appeals Program Levy	Form 9423
CAPSZ	Collection Appeals Program Seizure	Form 9423
CDPTD	CDP Timeliness Determination	Form 14461 and Form 12153-B
DOP	Director of Practice Case	
DPL2	Collection Due Process Lien & Levy case	Form 14461 and Form 12153-B
DPLN	Collection Due Process Lien	Form 14461 and Form 12153-B
DPLV	Collection Due Process Levy	Form 14461 and Form 12153-B
EMPL	Employment Tax Case	Form 941, Form 940
EOD	Exempt Organization Determination Case	Form 1023, Form 1024, Form 1028 (EO)
EOE	Exempt Organization Examination Case	Form 990, Form 990BL, Form 990C, Form 990T
EOR	Exempt Organization Revocation Case	Final Adverse Determination Letter
EPD	Employee Plan Determination Case	Form 5300, Form 5301, Form 5303, Form 5307, Form 5310, Form 6406EP
EPE	Employee Plan Examination Case	Form 5500, Form 5500C, Form 5500R (EP)
EPR	Employee Plan Revocation Case	Final Adverse Determination Letter
ES	Estate Tax Case	Form 706
EX	Excise Tax Case	Form 720
FBAR	Foreign Bank Account Reporting	
FOIA	Freedom of Information Act Case	Form 3210
G	Gift Tax Case	Form 709
I	Income Tax Case	Form 1040 or Form 1120

Exhibit 8.20.3-1 (Cont. 1) (04-20-2021)**ACDS TYPE Codes**

Code	Description	Source Document
OIC	Offer in Compromise	Form 656
OTHPEN	Other IRC Penalty Code Sections not Identified	Form 8278
PENAP	Penalty Appeal Case	Form 5880, Form 8278, etc.
REF	Reference Return	Form 941, Form 1065 (except TEFRA), etc.
TEFRA	TEFRA Key Case	Form 3198
TEFRAI	TEFRA Investor Only Case	Form 3198
TEFRAP	TEFRA Penalty Only Case	Form 3198
TFRP	Trust Fund Recovery Penalty Case	Form 2751
USBANK	Bankruptcy Appeals Process	(Test Program)
WPT	Windfall Profits Tax Case	Form 6407, Form 6248, Form 6249, etc.
6161	Extension of Time for Prepayment of Estate Tax	
6166	Extension of Time for Payment of Estate Tax	Form 706 & various Counsel documents
6676	Erroneous Claim for Refund or Credit Penalty Case	Form 8278
6694A	Tax Preparer Conduct Penalty (\$250)	Form 8278, Form 3198
6694B	Tax Preparer Conduct Penalty (\$1000)	Form 8278, Form 3198
6695	Tax Preparer Penalty	Form 8278, Form 3198
6695A	IRC 6695A Appraiser's Penalty Cases	
6700	Abusive Tax Shelter Penalty	Form 8278, Form 3198
6701	Understatement of Tax Liability	Form 8278, Form 3198
6702	Frivolous Income Tax Return	Form 8278, Form 3198
6703	IRC Section 6703	Form 3198
6704	Failure to Keep Records	Form 3198
6705	Failure of Broker to Provide Notice to Payor	Form 8278
6706	Original Issue Discount Information	Form 3198
6707	Failure to Furnish Tax Shelter Information	Form 8278
6707A	Failure to Include Reportable Transaction with Return	Form 3198
6708	Failure to Maintain List of Investors in Abusive Tax Shelter	Form 8278

Exhibit 8.20.3-1 (Cont. 2) (04-20-2021)
ACDS TYPE Codes

Code	Description	Source Document
6709	Penalties with Respect to Mortgage Credit Certificates	Form 3198
6715	Dyed Diesel Fuel	Form 3210
6717	Refusal of Entry or Inspection	
6718	Failure to Display Tax Registration on Vessels	
6720A	Penalty with Respect to Certain Adulterated Fuels	
6721	IRC 6721 Bank Secrecy Case	Form 8278, Form 3645, Form 3198
7430	Administrative Costs	Form 3198

Exhibit 8.20.3-2 (10-15-2014)**Historical District Office (DO) and Service Center (SC) Codes**

Code	Description
04	New England
06	Connecticut-Rhode Island
07	Atlanta Service Center (ATSC)
08	Andover Service Center (ANSC)
09	Kansas City Service Center (KCSC)
11	Brooklyn, NY
13	Manhattan, NY
16	Upstate NY
17	Cincinnati Service Center (CSC)
18	Austin Service Center (AUSC)
19	Brookhaven Service Center (BSC)
22	New Jersey
23	Pennsylvania
28	Philadelphia Service Center (PSC)
29	Ogden Service Center (OSC)
31	Ohio
33	Southern California
35	Indiana
36	Illinois
38	Michigan
39	Midwest
41	North Central
43	Kansas-Missouri
49	Memphis Service Center (MSC)
52	Delaware-Maryland
54	Virginia-West Virginia
56	North-South Carolina
58	Georgia
59	North Florida
62	Kentucky-Tennessee

Exhibit 8.20.3-2 (Cont. 1) (10-15-2014)
Historical District Office (DO) and Service Center (SC) Codes

Code	Description
65	South Florida
66	Puerto Rico
72	Gulf Coast
73	Arkansas-Oklahoma
74	South Texas
75	North Texas
76	Houston
77	Central California
84	Rocky Mountain
86	Southwest
89	Fresno Service Center (FSC)
90	Detroit Computing Center (DCC)
91	Pacific Northwest
94	Northern California
95	Los Angeles, CA
98	A/C International

Exhibit 8.20.3-3 (04-20-2021)
Counsel Office Codes

Office Name	Office Code	Office Name	Office Code
		Los Angeles	LA
Atlanta	ATL	Louisville	LOU
Austin	AUS	Manhattan	MAN
Baltimore	BAL	Miami	MIA
Birmingham	BIR	Milwaukee	MIL
Boston	BOS	Nashville	NAS
Brooklyn	BRO	New Orleans	NO
Buffalo	BUF	Newark	NEW
Chicago	CHI	Oklahoma City	OKL
Cincinnati	CIN		
Cleveland	CLE	Philadelphia	PHI
Dallas	DAL	Phoenix	PNX
Denver	DEN	Pittsburgh	PIT
Detroit	DET	Portland	POR
Fort Lauderdale	FTL	Richmond	RCH
Greensboro	GBO	Sacramento	SAC
Hartford	HAR	Salt Lake City	SLC
Honolulu	HON	San Diego	SD
Houston	HOU	San Francisco	SF
Indianapolis	IND	San Jose	SJ
Jacksonville	JAX	Seattle	SEA
Kansas City	KCY	St Louis	STL
Laguna Niguel	LN	St Paul	STP
Las Vegas	LV	Thousand Oaks	THO
Long Island	LI	Washington DC	WAS

Exhibit 8.20.3-4 (12-27-2011)
ACDS ACTION Codes

Code	Description	To Date	From Date
ACKCLS	Closing of case	Date sent to APS, etc.	Date Form 3210 was acknowledged
ANSWER	Unassigned case sent to Counsel to answer petition	Date sent to Counsel	Date returned from Counsel
APPEALED	Tax Court Decision that has been appealed	Date of Appeal	Date Court of Appeals Decision is received
COURT	Case Tried in Tax Court	Date case was tried	Leave blank
DCJUR	Case transferred to Counsel Jurisdiction	Date sent to Counsel	Leave blank
DCOTHER	Case sent to Counsel for review suspense	Date sent to Counsel	Date return from Counsel
DDJRET	Case sent to Compliance (Appeals retains jurisdiction)	Date case was sent	Date case was returned
DECENT	Decision entered by Tax Court	Date of Decision	Leave blank
DKTLSTXXX	Docket list/number	Date of docket list	Leave blank
FILERCVCD	Administrative file received- awaiting petition	Date admin file received	Leave blank
INTERIM	Interim assessment or abatement requested	Date sent to APS	Date verification of assessment/abatement
ORDENT	Order of dismissal by Tax Court	Date order entered	Leave blank
PETNRCVD	Petition received-awaiting administrative file	Date petition received	Leave blank
PREPSTIP	Stipulation sent to Counsel for preparation	Date sent to Counsel	Leave blank
REJECT	Case reject from APS	Date corrected case returned to APS	Date of acknowledgement
SNDC	Statutory Notice of Deficiency sent to Counsel for concurrence	Date case sent to Counsel	Date case returned to Appeals
SHIPPED	Ship cases between offices/PODs in the same Area	Date case was sent	Date case received in new location

Exhibit 8.20.3-4 (Cont. 1) (12-27-2011)**ACDS ACTION Codes**

Code	Description	To Date	From Date
STIPFF	Filing of stipulations by Counsel	Date case sent to Counsel	Leave blank
TRXXX	Case transferred from one Area to another Area	Date case transferred	Leave blank