EFFECTIVE DATE

(11-07-2023)

PURPOSE

(1)   This transmits the new IRM 25.3.8, Litigation and Judgments, TC 520 - W Freeze Servicewide Guide

MATERIAL CHANGES

(1)   Editorial changes to update links in IRM 25.3.8.1.7(2) a and b. Alpha c was deleted as a duplicative page not carried over to the new Knowledge Management site.

EFFECT ON OTHER DOCUMENTS

None.

AUDIENCE

SBSE Collection employees and all operating divisions

Rocco A. Steco
Acting Director, Collection Policy
Small Business/Self-Employed

25.3.8
TC 520 - W Freeze Servicewide Guide

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25.3.8.1
(08-05-2021)
**Program Scope and
Objectives**

(1) **Purpose:** In certain circumstances, the Internal Revenue Service initiates litigation action against a taxpayer or third party and uses certain IDRS codes to notate and control that litigation. A taxpayer can also initiate a suit for recovery of taxes or other matters. IRS systems and staff need to know litigation was initiated, a way to monitor it, and a way to resolve it. This guide draws together information from across the IRM as a whole providing a consolidated reference guide on the topic. The guide's purpose is a servicewide rather than segmented picture on the what, where, when, how, and who for systemically notating litigation.

(2) **Audience:** The audience for this IRM includes the stakeholders who use the -W litigation freeze codes. The audience includes those needing background on the various processes used by different business units or needing references on monitoring or closing a litigation freeze.

(3) **Policy Owner:** The multiple policy owners for this IRM are listed below.

- Director, Collection Policy. Collection Policy is an organization under Small Business/Self-Employed Division (SBSE), Collection.
- Director, Independent Office of Appeals, Case & Operations Support.
- Director, Submission Processing. Submission Processing is an organization under Wage and Investment (W&I), Customer Account Services.

(4) **Program Owner:** The multiple program owners for this IRM are listed below:

- SBSE, Collection Policy, Enforcement and Insolvency.
- Independent Office of Appeals, Policy Planning Quality & Analysis, Collection and Examination Policy & Analytics.
- W&I, Customer Account Services, Submission Processing.

(5) **Program Director:** SBSE, Collection Policy, is the program director under whose signature this IRM is authorized and published.

(6) **Primary Stakeholders:** The primary stakeholders are Appeals, Chief Counsel, Collection, W&I, and Department of Justice attorneys.

(7) **Program Goals:** The goal of the program aligns with IRS Strategic Goal to: *Cultivate a Well-Equipped, Diverse, Flexible and Engaged Workforce* and Objective One to: *Foster a collaborative and inclusive culture.* By utilizing this IRM guide, employees will understand and act appropriately moving modules in and out of litigation freezes. The appropriate input, monitoring, and reversal of litigation freezes prevents inappropriate issuance of balance due notices, correctly suspends and reactivates the collection statute, and ensures modules are collected, refunded, or otherwise resolved appropriately.

25.3.8.1.1
(08-05-2021)
Background

(1) This section provides general background for transaction code (TC) 520 - W freeze input, monitoring, and closure. These processes are important in that they help the Service to effectively monitor the status of litigation, which has impacts on the related tax accounts. Previously there has not been a single comprehensive source with guidance on the various parts of the process and how the process can differ with different types of litigation.

25.3.8.1.2
(08-05-2021)
Authority

(1) The -W litigation freeze codes are used for litigation by or against the United States. The authorities listed below include but are not limited to circumstances where a -W litigation freeze may be appropriate.

(2) The legal authorities for civil actions by the United States include:

Authority	Title
IRC 7401	Authorization.
IRC 7402	Jurisdiction of district courts.
IRC 7403	Action to enforce lien or to subject property to payment of tax.
IRC 7404	Authority to bring civil action for estate taxes.
IRC 7405	Action for recovery of erroneous refunds.
IRC 7406	Disposition of judgments and moneys recovered.
IRC 7407	Action to enjoin tax return preparer.
IRC 7408	Actions to enjoin specified conduct related to tax shelters and reportable transactions.

(3) The legal authorities related to Tax Court or District Court litigation include:

Authority	Title
IRC 6015	Relief from joint and several liability on joint return.
IRC 6110	Public inspection of written determinations.
26 CFR 301.6213-1	Restrictions applicable to deficiencies; petition to Tax Court.
IRC 6320	Notice and opportunity for hearing upon filing of notice of lien.
IRC 6330	Notice and opportunity for hearing before levy.
IRC 6404	Abatements.
26CFR 301.6402-2	Claims for credit or refund.
IRC 6511	Limitations on credit or refund.
IRC 6532	Periods of limitation on suits
IRC 7345	Revocation or denial of passport in case of certain tax delinquencies.
IRC 7428	Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.
IRC 7429	Review of jeopardy levy or assessment procedures
IRC 7432	Civil damages for failure to release lien.
IRC 7433	Civil damages for certain unauthorized collection actions.
IRC 7436	Proceedings for determination of employment status.
IRC 7476	Declaratory judgments relating to qualification of certain retirement plans.
IRC 7478	Declaratory judgments relating to status of certain governmental obligations.

Authority	Title
IRC 7623	Expenses of detection of underpayments and fraud, etc.

(4) The legal authority for Bankruptcy and Bankruptcy Litigation:

    a. *Title 11 (11 USC), Bankruptcy.*

25.3.8.1.3
(08-05-2021)
Roles and
Responsibilities

(1) **Responsibilities:** The executives responsible for ensuring appropriate infor-mation exists to properly control litigation accounts include:

- Director, SBSE, Collection Policy.
- Director, Independent Office of Appeals, Case & Operations Support.
- Director, W&I, Submission Processing.
- Chief Counsel, Operations.

(2) **Roles:** This IRM, in its subsections, identifies and defines the roles of the parties active in legal and judicial actions both by and against the United States.

Note: IRM 5.17.1, Legal Reference Guide for Revenue Officers, General Informa-tion, provides a list of the parties with an explanation of their role with suits.

25.3.8.1.4
(08-05-2021)
Program Management
and Review

(1) This section discusses systems allowing research beneficial for monitoring TC 520s requires controlled access.

25.3.8.1.4.1
(08-05-2021)
Program Reports

(1) **Litigation Account Management System (LAMS):** LAMS is not a global reporting system for every IRS organization that is involved with litigation. However, it is a report system found in the Business Objects Environment (BOE) application that closely associates with the Automated Insolvency System (AIS) application. Insolvency and Collection Advisory use it for the purpose of researching and monitoring open TC 520 -W and -V freeze closing codes. Collection Insolvency and Advisory organizations use this tool to monitor the TC 520s under their scope of responsibility.

(2) **References for LAMS:**

- IRM 25.3.6, Monitoring and Closing Actions.
- IRM 25.3.7, Reconciling Non-Insolvency LAMS Reports.
- IRM 5.9.12.2, Reports

(3) **Appeals Centralized Database System (ACDS):** This is an Appeals comput-erized case control system used to control and track cases throughout the appeal process. It combines various Appeals database systems into one cen-tralized web-based system. Appeals employees use a variety of reports to control Tax Court and Collection Due Process cases under Appeals and/or Counsel jurisdiction.

(4) **References for ACDS:**

- IRM 8.10.1, Internal Reports.

- IRM 8.20.2, IDRS Transcripts and Automated Systems.
- IRM 8.20.3, Appeals Centralized Database System (ACDS).
- IRM 8.20.10, Appeals Processing Employee Automated System (PEAS).
- IRM 8.20.6.1.4, Program Reports.

(5) **Compliance Data Warehouse (CDW):** The CDW provides access to TC 520 data as it captures data from multiple production systems and organizing the data in a way that is conducive to research and analysis.

(6) **Integrated Automated Technologies (IAT):** IAT is a collection of workstation-installed productivity tools used for account research and processing functions on the Integrated Data Retrieval System (IDRS).

(7) **References for Counsel:** Counsel has several reports which assist attorneys tracking litigation. The Chief Counsel Directives Manual (CCDM) describes these reports.

- *CCDM 30.7.1.2.1.1, General Litigation (CASE-GL).*
- *CCDM 30.7.1.2.1.2, TECHMIS (CASE-TM).*
- *CCDM 30.7.1.2.2, Tax Litigation Counsel Automated Tracking System (TLCATS).*

| 25.3.8.1.4.2
(08-05-2021)
Program Effectiveness | (1) The effectiveness of the -W litigation freezes is dependent upon whether they are input correctly, monitored properly, and most importantly resolved timely. At the completion of the litigation, the case needs to move back into the normal business processing stream. This could mean that the case is simply closed, collection of the account needs consideration, or refunds need to be issued. |

Note: Incorrect freeze code usage will not in itself affect litigation. However, certain actions taken to correct a freeze code error could affect how a litigation argument is made to the court. For example, the Department of Justice (DOJ) may have to explain that failure to timely post a freeze code suspending the Collection statute caused the statute to expire and the statutory federal tax lien for the assessment to be released; but, corrections were made reversing the Collection statute expiration, inputting a freeze code suspending the Collection statute, and filing a revocation of lien release. See Treasury Regulation 301.6323(g)-1(3)(i).

| 25.3.8.1.5
(08-05-2021)
Program Controls | (1) Access to systems used for the input, monitoring, and resolution of litigation freeze codes are controlled following standard access guidelines through the Business Entitlement Access Request System (BEARS) (formerly the Online 5081 (OL5081) system). The primary systems accessed include, but are not limited to: |

Reminder: Specific business units restrict use for some of the systems listed.

System	Acronym
Account Management System	AMS
Appeals Centralized Database System	ACDS
Automated Information Management System	AIMS

System	Acronym
Automated Insolvency System	AIS
Automated Non-Master File	ANMF
Docketed Information Management System	DIMS
Integrated Database Retrieval System	IDRS
Integrated Automated Technologies	IAT
Integrated Collection System	ICS
Innocent Spouse Tracking System	ISTS
Processing Employee Automated System	PEAS
Public Access Court Electronic Record	PACER

Note: User Guides for most of the IRS systems referenced are available on the IRS intranet and should be consulted for specific instructions on their usage.

(2)   Document 12990 covers the records retention schedules for tax administration.

25.3.8.1.6
(08-05-2021)
Terms and Acronyms

(1)   Exhibit 25.3.8-4, Acronyms with their Definitions, contains the list of acronyms.

25.3.8.1.7
(11-07-2023)
Related Resources

(1)   Procedural guidelines for the maintenance of litigation cases include, but are not limited to, the references in the list below.

Resource List

IRM Number	IRM Title
IRM 3.17.46	Automated Non-Master File Accounting.
IRM 3.17.243.8	Refund Litigation Cases.
IRM 5.9.5.6.1	Opening a Bankruptcy Case, Closing Codes.
IRM 5.9.5-5	Processing the Serial Filer Case When the Stay Terminates After 30 Days.
IRM 5.9.5-6	Processing the Serial Filer Case When No Stay Goes into Effect.
IRM 5.9.5-7	Debtor States Identity Theft (IDT).
IRM 5.9.6-2	Processing a Chapter 7 Turnover Requests when the Case is Closed on AIS.
IRM 5.9.6-3	Processing Chapter 7 Trustee Turnover Requests when the Case is Open on AIS.
IRM 5.9.6-4	Conversions and Turnover Requests.
IRM 5.9.6-5	Processing Withdrawals or Rescissions of Trustee Turnover Requests.
IRM 5.9.6-6	TC 520 Input Guide for Trustee Turnover Requests.

IRM Number	IRM Title
IRM 5.9.17.17	Closing Bankruptcy Cases, Reversal of Freeze Codes (TC 521).
IRM 5.9.20	Non-Bankruptcy Insolvencies.
IRM 5.9.20.2.1	SIPA Cases.
IRM 5.9.20.3(9)	Receivership Procedures, Manual Processing.
IRM 5.17.4	Suits by the United States.
IRM 5.17.5	Suits Against the United States.
IRM 8.20.5	Account and Processing Support (APS). Carding New Receipts.
IRM 8.20.6	Account and Processing Support (APS). Interim Actions.
IRM 8.20.7	Account and Processing Support (APS). Closing Procedures.
IRM 21.5.6.4.46	-W Freeze..
IRM 25.3	series, Litigation and Judgments.
CCDM 34.10.1.2	Post-Trial Procedures, General Procedures, Closing Refund Cases.
CCDM 34.10.1.2.1	Post-Trial Procedures, General Procedures, Closing Memorandum.
CCDM 34.10.1.3.2(7)	Post-Trial Procedures, General Procedures, Notification to Other Offices.

(2) **Other Related Resources:**

    a.   *Knowledge Management Suit Forms page* under **Other Related Resources** click either option located there to open the page *Suits - Resources/Examples*. On that page is a webinar walking through the suit forms. There are also User Guide tutorials for the different form revisions and examples of the most common suit types,

    b.   *eApproval Information Center*.

    c.   Additionally, examples of Collection Campus IRM resources include:

        Example:
            IRM 5.4.10, General Case Processing
            IRM 5.4.11, CCP Installment Agreements
            IRM 5.4.12, Field Office Resource Team

(3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights.

25.3.8.2
(08-05-2021)
What Are TC 520 - W
Freeze Litigation Codes

(1) - W freezes are litigation freezes. They are shown on IDRS transcripts for the purpose of identifying those accounts with active litigation or an ongoing Collection Due Process hearing. The -W litigation freeze shows on individual modules and account summaries including but not limited to the CFOL commands IMFOLI and BMFOLI.

(2) Litigation freezes are identified with either a -W freeze or a -V freeze. Both are initiated through posting a TC 520 to a module with a two-digit closing code.

The closing code associated with the TC 520 posting defines the type of litigation and the actions the freeze will prevent or suspend.

Note: **Not covered in this IRM are -V Freezes:** The -V freeze and its closing codes relate specifically to bankruptcy and are not a part of this IRM. For more information on bankruptcy - See the following:

Reference	Title
IRM 5.9 series	Bankruptcy and Other Insolvencies.
IRM 5.9.5.6.1	Closing Codes
IRM 5.17.9	Chapter 7 Bankruptcy (Liquidation).
IRM 5.17.10	Chapter 11 Bankruptcy (Reorganization).
IRM 5.17.11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income).
IRM 21.5.6.4.44	-V Freeze.

(3)   **Covered in this IRM are - W freezes:** The -W freeze closing codes are 70-82 and 84. Details on their parameters may be found in Section 8 of the Document 6209 under, TC 520 Closing Code Chart.

Reminder: Closing codes 78 and 79 are currently not in use and blocked.

Note: See also IRM 21.5.6.4.46, -W Freeze.

(4)   **Overview:** -W litigation freeze closing codes organize into:

   a.   The actions caused by their posting to an account, and

Closing Code Resulting Actions:

Closing Codes	Resulting Action
70, 73, 74, 76, 77, 80, 81, 82	Moves Modules into Status 72 and out of the Collection Stream.
70, 74, 76, 77, 80, 81, 82	Prevents Balance Due Notice Issuance.
76, 77, 80, 81, 82	Suspends Collection Statute (CSED).
73, 76, 77, 81	TC 521 resolution or TC 522 Correct Requires Closing Code.

   b.   Identification of the type of litigation.

What the Litigation Closing Codes Indicate

Closing Codes	General Use for This Type of Litigation
71 and 73	Refund Litigation
72 and 74	Tax Court
76 and 77	Collection Due Process

Closing Codes	General Use for This Type of Litigation
70, 75, 80, and 82	Collection Advisory, suits initiated by the IRS and referred to the Department of Justice.
81 and 84	Collection Insolvency, associated with bankruptcy.

(5) **IRM Reference for All Freeze Codes:** Information on all freeze codes is in IRM 21.5.6, Customer Account Services, Account Resolution, Freeze Codes. Specific information on -W litigation freezes is in the subsection IRM 21.5.6.4.46, - W Freeze. The subsection contains information on setting the freeze and contact organizations for the individual closing codes.

25.3.8.2.1
(08-05-2021)
Where To Go With Questions When Finding An Open TC 520

(1) This IRM in its entirety is designed to provide background, direction, and assistance in understanding the importance and impact of a -W litigation freeze and where to find answers or contacts on the steps needed to ensure that litigation freezes are closed timely.

(2) Search the IRM by closing code or type of litigation. Also, review -W freezes in IRM 21.5.6.4.46, - W Freeze.

25.3.8.2.2
(08-05-2021)
Incorrect Closing Code - What to Do

(1) When finding an incorrect Closing Code correct it by inputting or requesting input of a TC 522 to remove the TC 520. Some TC 522s require the matching Closing Code and others do not. See table in IRM 25.3.8.2, Closing Code Resulting Actions.

Note: **DO NOT INPUT TC 521.**

25.3.8.2.3
(08-05-2021)
Use of a Litigation Freeze for a Non-Designated Purpose

(1) Use of a TC 520 -W litigation freeze and closing code for purposes not outlined in this IRM, is inappropriate because there are no controls in place to monitor and resolve the freeze.

Caution: Research has shown that while different types of litigation resolve in different time frames, a good standard for increased scrutiny is on an open TC 520 -W litigation freeze aged six or more years since the original posting.

(2) For a business unit seeking a non-designated use of a litigation freeze:

IF	THEN
Wanting to add a type of litigation to an existing closing code	Contact the organization using the freeze and closing code. Work out an agreement for use. Commit a responsible business unit to the input, monitoring, and resolution of the freezes arising with the work identified. Assign someone to access and use LAMS to monitor these accounts. See IRM 25.3.8.4.1

IF	THEN
Wanting to use a litigation freeze closing code for a minimal number of accounts	Contact the organization most frequently using the freeze and closing code. Discuss the appropriateness of its use for the minimal number of accounts. If the use is appropriate, identify a responsible business unit for the input, monitoring, and resolution for these minimal number of accounts. Assign someone to access and use LAMS to monitor these accounts. See IRM 25.3.8.4.1
Needing litigation freezes for a new type of litigation	Contact Information Technology through a Unified Work Request seeking a new closing code. Provide the parameters needed for its use as well as the business unit responsible for inputting, monitoring, and resolving the TC 520 and new closing code. Assign someone to access and use LAMS to monitor these accounts. See IRM 25.3.8.4.1

25.3.8.3
(08-05-2021)
Input Processes for TC 520 - W Freeze Codes

(1) The -W litigation freeze is set by input of a TC 520 with the appropriate closing code. A TC 520 can be input on IDRS using command code REQ77 or utilizing the IAT REQ77 tool. The litigation - W freeze is input to designate ongoing litigation for a module or account and may control certain aspects of the account.

Reminder: Generally, the party responsible for monitoring and resolving the TC 520 inputs it. Although there may be occasions where an assisting business unit inputs the TC 520 at the behest of the responsible party.

Reminder: Different business units control litigation cases through different methods or systems. However, litigation freezes may be on a module for years allowing for a lapse in monitoring. Yet it remains imperative that a litigation freeze be closed as soon as the litigation is resolved, thus allowing the module or account to enter the correct business stream which could include: appropriately issue refunds, being sent to closed files, or entering the Collection stream.

Reminder: For applicable business units with manual input of TC 520s (i.e., not systemic inputs), in the IDRS Control Base History section (aka., control base for TXMOD), entering literals identifying the party responsible for the litigation freeze, assists in managing long term open freezes and ensuring timely -W freeze closure.

(2) **Responsible Party Inputs TC 520:** When inputting the TC 520 in IDRS:

  a. Cross-check the closing code to determine that it is the appropriate one for the circumstances,

    Note: If requesting input by a second party see (3) below.

  b. Enter the cc and cross-check that the correct cc was entered,

    Reminder: Entering an incorrect cc affects proper monitoring, resolution, and the CSED.

    c.   Enter a literal into the IDRS Control Base History section (aka., control base for TXMOD). See IRM 25.3.8.3(4), Literal List for Control Base/ TXMOD History, for the literals,

(3) **Form 4844 Request TC 520 Input:** Many organizations use Form 4844 for input to IDRS. Those organizations or business units using Form 4844 to request input of a TC 520 -W freeze, follow the steps below:

Instructions for Completing Form 4844

Step	Action	Instructions
1	Form 4844	Download a Form 4844 or use ICS template.
2	Form 4844 Enter	Taxpayer account information.
3	Form 4844 Enter in the Form's "Remarks" area	Please Input and notate in TXMOD Control Base history. "TC 520 cc xx" where "xx" denotes the closing code.
4	Enter in the Form's "Remarks" area below Step 3 content	Please add a text literal in TXMOD Control Base History. ***Example:*** AdvAreaX where "X" denotes the 1-4 Advisory Areas. ***Note:*** **The literals are limited to 10 digits only**. See literal list in IRM 25.3.8.3(4), Literal List for Control Base/TXMOD History, below. ***Caution:*** Sometimes TC 520s are input through a system. For example, Appeals posts their Tax Court and CDP TC 520s through their system. When that happens the system does not post a control base history on TXMOD. However, Appeals uses a three-digit code in the transaction area to denote which office has assignment.
5	Forward the Form 4844	to the appropriate business unit inputting TC 520(s) for the requesting organization. ***Note:*** Collection CCP FORT only inputs TC 520(s) for Advisory and Field Collection.
6	Monitor for input accuracy	***Reminder:*** A second party, inputting the request for the responsible party, cross-checks that their input is accurate. However, it is not the responsibility of the input party to know whether the TC 520 cc used is correct or whether the TC 520 went unpostable. So, any responsible party requesting input is responsible to cross-check that the TC 520 and closing code requested were entered accurately and posted properly.

    Note: See also Exhibit 25.3.8-3, Form 4844 Example.

(4)   The literal for use with Form 4844, when requesting input of TC 520 -W freeze IDRS Control Base/TXMOD History, are in the table below.

Caution: Sometimes TC 520s are input through a system and when that happens there is no posting of a Control Base/TXMOD History.

Literal List for Control Base/TXMOD History:

Literal	Purpose
RefundLit	This references a W&I refund litigation case. Most frequently denoted by cc 73 but may also occasionally be denoted using cc 71.
CourtCase	This references a W&I refund litigation case. Most frequently denoted by cc 73 but may also occasionally be denoted using cc 71.
AdvAreaX	The cc utilized by Advisory most frequently include cc 70, cc 75, and cc 80. Sometimes cc 71 and 82 are used for TFRP litigation. Advisory is responsible to monitor, reconcile, and resolve the TC 520(s) their organization initiates or inputs. *Reminder:* The "X" reflects the Advisory Area number. There are four Advisory Areas. *Example:* AdvArea1
TFRP-Lit	This references a TFRP refund litigation case, which is denoted using cc 71, and if the statute needs protection cc 82. Advisory is responsible to monitor and resolve these TC 520(s).
CDP	Appeals is responsible for Collection Due Process hearings and Tax Court cases denoted by cc 76 and cc 77. Appeals is responsible to correct any erroneous TC 520s they input on modules. They monitor ongoing CDP cases and resolve the TC 520(s) at the conclusion of a CDP.
AP-TxCt	This represents a tax court case arising from an audit where Appeals issues the Statutory Notice of Deficiency (SNOD) instead of Exam. It is denoted with a cc 72. Appeals is responsible to monitor and resolve these TC 520(s).
CC-AP-TxCt	This references Tax Court cases where Chief Counsel has primary jurisdiction and requests Appeals assistance with processing or computational items and can be denoted by a cc 74.
CC-TxCt	This references a Counsel requested Tax Court cc 74 where there is no known Appeals involvement. Counsel is responsible to monitor and request assistance to resolve these TC 520(s).
Insolvency	This references a Collection Insolvency -W freeze denoted by either a cc 81 or cc 84. Insolvency is responsible to monitor and resolve these TC 520(s).

25.3.8.3.1
(08-05-2021)
Refund Litigation

(1)   It is the taxpayer who initiates a suit for recovery of taxes (refund litigation). This is forwarded to the appropriate Submission Processing Center (SPC) by a United States Attorney in district court cases, or by the Tax Division of the Department of Justice in Court of Claims cases.

(2) The Counsel office that made the referral to DOJ is the liaison between DOJ (i.e., U.S. Attorney or Department of Justice attorney) and the SPC. Counsel sends a request to the SPC, in memo format. SPC then creates a physical case file.

(3) Each tax period involved in a Refund Litigation case is identified by input of a TC 520 with cc 73. See also IRM 25.3.8.3(2), Responsible Party Inputs TC 520 and IRM 25.3.8.3(4), Literal List for Control Base/TXMOD History.

(4) **References:**

- IRM 25.3.8.2(4)b, What the Litigation Closing Codes Indicate.
- IRM 3.17.243.8 et seq., Refund Litigation Cases.
- IRM 3.17.243.8.3, Processing Requests.

25.3.8.3.2
(08-05-2021)
Tax Court

(1) Taxpayers who file a petition with the United States Tax Court as a result of receiving a statutory Notice of Deficiency, are controlled on IDRS with a TC 520 cc 72.

(2) The purpose for cc 74 is a Counsel controlled Tax Court case. Counsel may request a TC 520 cc74 be input on modules where they specifically want to restrict notices being issued to a taxpayer.

(3) Appeals and Counsel have jurisdiction over Tax Court cases from receipt through termination of the Tax Court petition.

(4) Appeals is responsible to ensure appropriate TC 520 transaction codes are properly posted to IDRS on Tax Court cases.

(5) **References:**

- IRM 25.3.8.2, Types of Litigation Closing Codes Indicate.
- IRM 8.20.5, Carding New Receipts.
- IRM 8.20.6, Interim Actions.

25.3.8.3.3
(08-05-2021)
Collection Due Process

(1) Collection Due Process hearings for Notice of Federal Tax Lien (NFTL) filing cases are designated on IDRS by using closing code 76. Closing code 76 suspends the Collection Statute Expiration Date (CSED) on timely hearing requests through the Appeals process and Tax Court proceeding, if filed.

(2) Collection Due Process levy hearing cases are designated on IDRS by using closing code 77. Closing code 77 suspends the Collection Statute Expiration Date (CSED) on timely hearing requests through the Appeals process and Tax Court proceeding, if filed.

(3) Hearing requests filed for both levy and NFTL filing uses closing code 76.

(4) To request a CDP Hearing, taxpayers submit a Form 12153, Request for a Collection Due Process or Equivalent Hearing, or an equivalent of Form 12153.

(5) Input of the TC 520 cc 76/77 is either by

- Automated Collection System (ACS) support caseworkers for cases under their control, or by
- Appeals for all other cases.

(6) **References:**

- IRM 25.3.8.2, What the Litigation Closing Codes Indicate.
- IRM 5.19.8.4.2, Collection Due Process (CDP) Hearing Requests
- IRM 8.20.5, Carding New Receipts.
- IRM 8.20.7, Closing Procedures.

25.3.8.3.4
(08-05-2021)
Collection Advisory (Suits by the Government)

(1) **Advisory** inputs the TC 520(s) or sends an input request for input to Collection's Centralized Case Processing (CCP) Field Office Resource Team (FORT) on a Form 4844. Advisory uses LAMS to reconcile their open TC 520(s). Generally, Advisory utilizes the cc 70, 75, and 80. Sometimes cc 71 and 82 are used for TFRP litigation.

(2) The SBSE CCP FORT role is inputting TCs 520, 521, and 522, which initiate, correct, or resolve litigation freezes, at the request of their client SBSE Field Collection.

(3) Directions for completing Form 4844 are in IRM 25.3.8.3, Instructions for Completing Form 4844, and Exhibit 25.3.8-3, Form 4844 Example.

(4) **References:**

- IRM 25.3.8.2, Types of Litigation Closing Codes Indicate.
- IRM 25.3.6.3.2, Transaction Code (TC) 520

25.3.8.3.5
(08-05-2021)
Collection Insolvency

(1) Sometimes Insolvency uses the -W litigation freezes of cc 81 and cc 84 to designate certain types of cases including: pre-petition, Chapter 7 cases needing TFRP investigations, single member owner of an LLC identifications, serial filers, Identity Theft (IDT), case conversions, or receivership cases

(2) The Insolvency organization uses LAMS reports to monitor their open -W litigation freezes.

(3) **References** - using *Internal Revenue Manual (IRM) Online*, use either cc 81 or cc 84 in the search box to locate instructions related to these - W litigation freeze closing codes in the following:

- IRM 25.3.8.2, Types of Litigation Closing Codes Indicate.
- IRM 5.9.5.6.1, Closing Codes.
- IRM 5.9.6-6, Input Guide for Trustee Turnover Requests.
- IRM 5.9.17.17, Reversal of Freeze Codes (TC 521).
- IRM 5.9.20, Non-Bankruptcy Insolvencies.
- IRM 5.9.20.2.1, SIPA Cases.
- IRM 5.9.20.3.1(6), Federal Deposit Insurance Corporation (FDIC) Receivership Proceedings of Insolvent Financial Institutions, Manual Processing.
- IRM 5.9.20.5.1, Corporate Dissolutions - Judicial.

25.3.8.4
(08-05-2021)
Monitoring Processes for TC 520 - W Freeze Codes

(1) The purpose of monitoring open TC 520 -W freeze codes is to ascertain whether the freeze status is:

- Litigation ongoing with freeze legitimately open,
- Litigation and freeze closure updated to IDRS, but not yet reflected on a monitoring report,

- Litigation and module(s) both closed with no impact to revenue despite open -W freeze needing closure,
- Correction needed to a freeze posted in error to ensure no impact on revenue, or
- Litigation closed and resolution needed to ensure no impact on revenue.

(2) Different types of litigation resolve in different time frames. However, the standard for increased scrutiny on an open TC 520 -W litigation freeze would be aged six or more years since the original posting.

25.3.8.4.1
(08-05-2021)
Litigation Account
Management System
(LAMS)

(1) LAMS is a report application. It utilizes the unique closing codes (cc) for both -V (insolvency only) and -W (litigation) freezes. A LAMS report contains a listing of taxpayer accounts with open (unreversed) transaction codes (TC) 520s, along with other criteria such as module balance and cycle the TC 520 posted to IDRS. The portion of the report application of benefit with - W (litigation) freezes is accessible through the Non-Insolvency listing.

(2) LAMS may be of benefit to control TC 520s in combination with systems used by a particular business unit narrowing results to locate unresolved TC 520s needing resolution.

(3) LAMS reports are accessed from the Business Objects Environment (BOE). To utilize LAMS report monitoring TC 520s follow the step list below for access to the BOE.

Steps to Gain Access Business Objects for LAMS Reports

Step	Description
1	Submit a BEARS (formerly OL 5081) request for BOE_USER_PROD_STANDARD_AIS_(AUTOMATED INSOLVENCY_SYSTEM_AIS_BOE).
2	Once access to the BOE has been obtained, see the instructions in (4) and the table titled, IRM 25.3.8.4.1, Creating a LAMS Report. for prompts to access the BOE and to build a LAMS report.

(4) When you open LAMS in the BOE, the report titled, LAMS Non-Insolvency Case Listing – ULC & cc Prompts report, will ask for a ULC (Universal Locator Code). The ULC is a geographical code that may be useful in building a report. To find an appropriate ULC, use *SERP Universal Locator Code listing*. It contains a listing of the codes by Business Operating Division (BOD). See IRM 2.3.78.1(1), IDRS Terminal Responses - Command Code LOCAT, for a description of how the ULC is designed.

Creating a LAMS Report

Step	Description
1	ACCESS: BOE application via *The BI Launch Pad*.
2	SELECT: Document's Tab.
3	SELECT: Folder's Tab in the left column (this gives access to the public folders).
4	SELECT: Public Folders.
5	SELECT: AIS.

Step	Description
6	SELECT: Ad-Hoc Subfolder.
7	SELECT: AIS 5-LAMS (this will display all of the LAMS reports).
8	SELECT: LAMS Non-Insolvency Case Listing – ULC & cc Prompts report.
OPTIONS	The user will be prompted to enter a ULC and a -W closing code. • A user can select no code, one code, or multiple ULC codes in the ULC prompt. • A user can select no code, one code or multiple closing codes in the cc prompt. ***Note:*** The selection(s) made will determine the size and scope of the report produced.
OPTIONS:	• If both fields are left blank, then the report produced will contain all ULCs and all -W closing codes. ***Caution:*** The report produced would be very large and unwieldy. It is **not** recommended. • If the ULC is left blank and one closing code selected, the report produced will contain all geographic locations with an open TC 520 for the closing code selected. • If a ULC is selected but no closing code, the report produced will contain all open TC 520 - W freeze closing codes for that location. • **RECOMMENDED:** Select one ULC and the one or two - W closing codes. Run separate reports by ULC to keep the reports succinct and easy to manage.
9	ENTER: ULC(s) or leave blank. ***Reminder:*** Use *SERP Universal Locator Code listing* to find a listing of the codes by Business Operating Division (BOD).
10	CLICK: > This moves the choice into the selection panel.).
11	ENTER: Closing Code(s) or leave blank (If the cc(s) is known enter it, otherwise a drop down list is available. ***Caution:*** The drop down list contains both -V / insolvency and -W / litigation closing codes. Ensure selection of only the appropriate -W closing code(s).
12	CLICK: > (to move the choice into the selection panel).
13	CLICK: OK (or click Cancel, if entered incorrect ULC or cc).
EXAMPLE:	Exhibit 25.3.8-1, REPORT: LAMS Non-Insolvency Case Listing – ULC & cc Prompts, In the example the ULC is blank, so the report produced will display all ULC for the selected -W closing codes (81 & 85).
RESULT:	This produces a report which when printed is in PDF.
14	EXPORT to EXCEL: On the Tool Bar CLICK on the export icon.
15	SELECT: Export to My Computer.
16	SELECT: Excel. In the pop-up menu go to the drop down File Type and select Excel. Then click "OK". ***Caution:*** The File Type drop down box defaults to PDF.

Step	Description
EXAMPLE:	Exhibit 25.3.8-1, Export LAMS Report to Excel.

25.3.8.4.2
(08-05-2021)
Refund Litigation

(1) The main responsibility for monitoring refund litigation falls on the refund litigation coordinators (RLC). They monitor active cases and follow up with Counsel. Since IDRS control bases are also opened, the team manger can pull Control-D report for open employee control bases.

Note: Control-D WebAccess (CTDWA) is Web Access software that allows viewing of reports electronically. Control-D reduces the print output currently being produced at the ten AM campuses and allows faster access and greater report management for users to their respective report files. See IRM 1.4.16.8.5, Control-D.

(2) Open refund litigation are reviewed as necessary, but no less than annually, until litigation is concluded.

(3) Annual monitoring includes:

- Review of cases for Form 3011-A, for closure and reversal of TC520 CC73.
- Follow up with Counsel liaison via e-mail for status update if no Form 3011-A is located

(4) **References:**

- IRM 3.17.243.8.4, Controlling Cases.
- IRM 3.17.243.11, Monitoring Refund Litigation Cases.

25.3.8.4.3
(08-05-2021)
Tax Court

(1) Appeals has the responsibility for monitoring cases under Appeals and/or Counsel jurisdiction. They use several types of systems to accomplish the task including:

- Appeals Centralized Database System (ACDS).
- Automated Information Management System (AIMS).
- Docketed Information Management System (DIMS).
- Innocent Spouse Tracking System (ISTS).
- Integrated Database Retrieval System (IDRS).
- Processing Employee Automated System (PEAS).
- Tax Court Calendar (TAXCAL).

(2) **Reference:**

- IRM 8.20.6, Interim Actions.

25.3.8.4.4
(08-05-2021)
Collection Due Process

(1) Appeals has the responsibility for monitoring cases under Appeals and/or Counsel jurisdiction. They use several types of systems to accomplish the task including:

- Appeals Centralized Database System (ACDS).
- Docketed Information Management System (DIMS).
- Integrated Database Retrieval System (IDRS).

- • Processing Employee Automated System (PEAS).
- • Tax Court Calendar (TAXCAL)

(2) **Reference:**

- • IRM 8.20.6 Interim Actions.
- • IRM 8.20.7, Closing Procedures.

25.3.8.4.5
(08-05-2021)
Collection Advisory
(Suits by the
Government)

(1) Advisory's responsibilities related to monitoring the TC 520s they control include but is not limited to:

a. Monitor as necessary, *but no less than annually,* until the litigation is concluded (i.e., LAMS reconciliation IRM 25.3.6.4.1, Periodic Open Case Reviews).
b. Coordinate with IRS personnel, Counsel, and DOJ as needed to keep all apprised of significant developments,
c. Monitor the CSED, and
d. Monitor Notice of Federal Tax Lien (NFTL) refining dates ensuring the underlying statutory federal tax lien remains protected.

Reminder: A good standard for increased monitoring are open TC 520 -W litigation freezes aged six or more years since the original posting.

(2) **References:**

- • IRM 25.3.8.4.1, Steps to Gain Access Business Objects for LAMS Reports.
- • IRM 25.3.8.4.1, Creating a LAMS Report.
- • Exhibit 25.3.8-1, REPORT: LAMS Non-Insolvency Case Listing – ULC & cc Prompts.
- • Exhibit 25.3.8-2, Export LAMS Report to Excel.
- • IRM 25.3.6.4, Open Case Monitoring and Actions, et seq.

25.3.8.4.6
(08-05-2021)
Collection Insolvency

(1) Insolvency has the responsibility to monitoring debtor tax compliance, including trust fund taxes and the pyramiding of business taxes. The IRMs listed below address reports caseworkers utilize to review and monitor insolvency case inventories. These sections also include the frequency and purpose of each report.

- • IRM 5.9.12, Insolvency Automated Processes.
- • IRM 5.9.16, Insolvency Case Monitoring.

Reminder: A good standard for increased monitoring are open TC 520 -W litigation freezes aged six or more years since the original posting.

25.3.8.5
(08-05-2021)
Resolution Processes
for TC 520 - W Freeze
Codes

(1) Resolution processes are important. Resolving the TC 520 with either removal of an incorrect TC 520 with a TC 522 posting or closure of the TC 520 with a TC 521 posting allows the account to reenter the business stream. The following sections discuss how resolution occurs or where to find those processes for the different types of litigation.

25.3.8.5.1 (08-05-2021) **Refund Litigation**	(1)	Form 3011-A, Transmittal Memorandum, is presently being used by appropriate Chief Counsel office, Field Counsel, or National Office to close refund cases. Its use is to notify the Service Center of the outcome of these types of collection litigation refund cases. Modifications should be made to the form where appropriate. An original and two copies of Form 3011-A should be transmitted. See *Chief Counsel CCDM 34.10.1.2.1*. Form 3011-B, Transmittal Memorandum (100% Penalty Cases), is used in TFRP refund cases.
	(2)	Only the Refund Litigation Coordinator for the campus, which initially opened the case, may enter TC 521. A TC 521 must be input for each module that contains a TC 520 with cc 73. All open control bases must be closed.
	(3)	**References:**

- IRM 3.17.243.8.5, Releasing Cases.
- IRM 3.17.243.8.6, Closing Returned Cases.

25.3.8.5.2 (08-05-2021) **Tax Court**	(1)	Appeals will take actions to reverse all TC 520 postings for cases with Appeals involvement.
	(2)	For -W freezes, the action taken by Appeals to close the freeze could be either posting:

- TC 522 to correct an erroneous input or a case withdrawn or meeting Appeals criteria for a disregarded or non-processable case, or
- TC 521 to close the litigation freeze.

(3) **Reference:**

- IRM 8.20.7, Closing Procedures.

25.3.8.5.3 (08-05-2021) **Collection Due Process**	(1)	A closing action is required to process the applicable resolution for the Appeals' or the United States Tax Court (USTC) final determination for the respective taxpayer's case. Appeals uses the appropriate closing form(s) and documents provided by the technical employee, to prepare the adjustment document(s) for all database and systems applicable to the taxpayer's account(s) concluded under Appeals' or the United States Tax Court (USTC) jurisdiction. Field Counsel informs the IRS of the disposition of the CDP litigation.
	(2)	For -W litigation freezes the action taken by Appeals to close the freeze could be either posting:

- TC 522 to correct an erroneous input or a case withdrawn or meeting Appeals criteria for a disregarded or non-processable case, or
- TC 521 to close the litigation freeze.

(3) **Reference:**

- IRM 8.20.7, Closing Procedures.

25.3.8.5.4 (08-05-2021) **Collection Advisory (Suits by the Government)**	(1)	Advisory is responsible for the proper closing actions for Advisory controlled litigation. Correct closing actions avoid questions and issues arising later when information regarding the outcome of the litigation may not be readily available.

(2) They input the TC 521/TC 522 or request input of it from CCP FORT on Form 4844.

(3) **Reference:**

- IRM 25.3.6.5, Closing Actions, et seq.

25.3.8.5.5
(08-05-2021)
Collection Insolvency

(1) Insolvency works with - V bankruptcy freezes; however, there are circumstances where there is a need for the - W litigation freezes cc 81 and 84. The following paragraph contains references for closing the - W litigation freezes.

(2) **References** - using *Internal Revenue Manual (IRM) Online*, use either cc 81 or cc 84 in the search box to locate instructions related to these - W litigation freeze closing codes:

- IRM 5.9.17.17, Reversal of Freeze Codes (TC 521).
- IRM 5.9.5.6.1, Closing Codes.
- IRM 5.9.20, Non-Bankruptcy Insolvencies.
- IRM 5.9.20.3.1(15), Federal Deposit Insurance Corporation (FDIC) Receivership Proceedings of Insolvent Financial Institutions, Case Closure.

25.3.8.6
(08-05-2021)
Non-Master File on IDRS

(1) **Open TC 520 on Automated Non-Master File (ANMF):** TC 520s on Non-Master File accounts react differently than they do on Master File accounts.

(2) On IDRS a Non-Master File (NMF) account contains an "N" at the end of the taxpayer identification number (TIN). NMF accounts on IDRS (i.e., showing an "N" after the TIN), are information only.

(3) The ANMF system is the application that maintains the official NMF account information. Transcripts of the account can be requested and provided by the Kansas City ANMF Unit. To gain access to ANMF for research purposes:

a. Request access through the Business Entitlement Access Request System (BEARS formerly OL5081).
b. The application name is PROD USER ANMF SSO RESEARCH (AUTOMATED NON MASTER FILE SSO).

(4) ANMF taxpayer delinquent accounts (TDA) must meet the TDA tolerance criteria for establishment on IDRS. The Kansas City ANMF Unit tax examiner manually establishes the account and inputs any subsequent transactions.

- **Reference:** IRM 3.17.46.10.1, Non-Master File Taxpayer Delinquent Account Establishment on Integrated Data Retrieval System (IDRS).

(5) Once the account is loaded to IDRS, subsequent transactions show as "PN" or "DI" depending on the transaction. They do not post to the ANMF account on IDRS like a transaction posts to a Master File account.

(6) **Resolving a TC 520**:

a. **Account on IDRS but *not* when placing an "N" after the TIN:** Use Form 3177, Notice of Action for Entry on Master File. Sent to the Kansas City ANMF Unit.

   Example: Use Form 3177 requesting input of:
   TC 520 to reflect initiation of a -W litigation freeze,

TC 522 to reflect removal of an incorrect TC 520, or
TC 521 to reflect resolution (i.e., closure) of a -W litigation freeze.

Reminder: If the CSED needs extension, include a request for input of a TC 550 and the date the new CSED.

b.   **Account on IDRS *with* an "N" after TIN:** Use a REQ77 on the IDRS NMF account. This action generates a Form 5147, IDRS Transaction Record. The Kansas City ANMF Unit uses the Form 5147 for posting the transaction to the account on the ANMF system. The NMF team pulls the Form 5147 off of Control D and inputs the transaction to the account on the ANMF system.

Caution: REQ77 requires appropriate access.

Reminder: If the CSED needs extension, include a request for input of a TC 550 and the date the new CSED.

Reminder: The IDRS NMF account transaction will not post. Rather it will always show as a "PN" or "DI." in the transcript's Pending Transaction section.

(7)   **References:**

- IRM 3.8.45.6.2, Out of Area Non-Master File (NMF) (Transshipment of NMF Returns/Documents).
- IRM 3.17.46, Automated Non-Master File Accounting.
- IRM 3.17.244.3.6.1, Processing $1 Billion in the Redesigned Revenue Accounting Control System (RRACS) (Kansas City SPC Only).
- IRM 5.19.1.5.1, NMF Balance Due Accounts.
- IRM 8.20.2.3, Automated Non-Master File (ANMF) Transcripts.

Exhibit 25.3.8-1   (08-05-2021)
REPORT: LAMS Non-Insolvency Case Listing – ULC & cc Prompts

Creating a LAMS Report

75587001
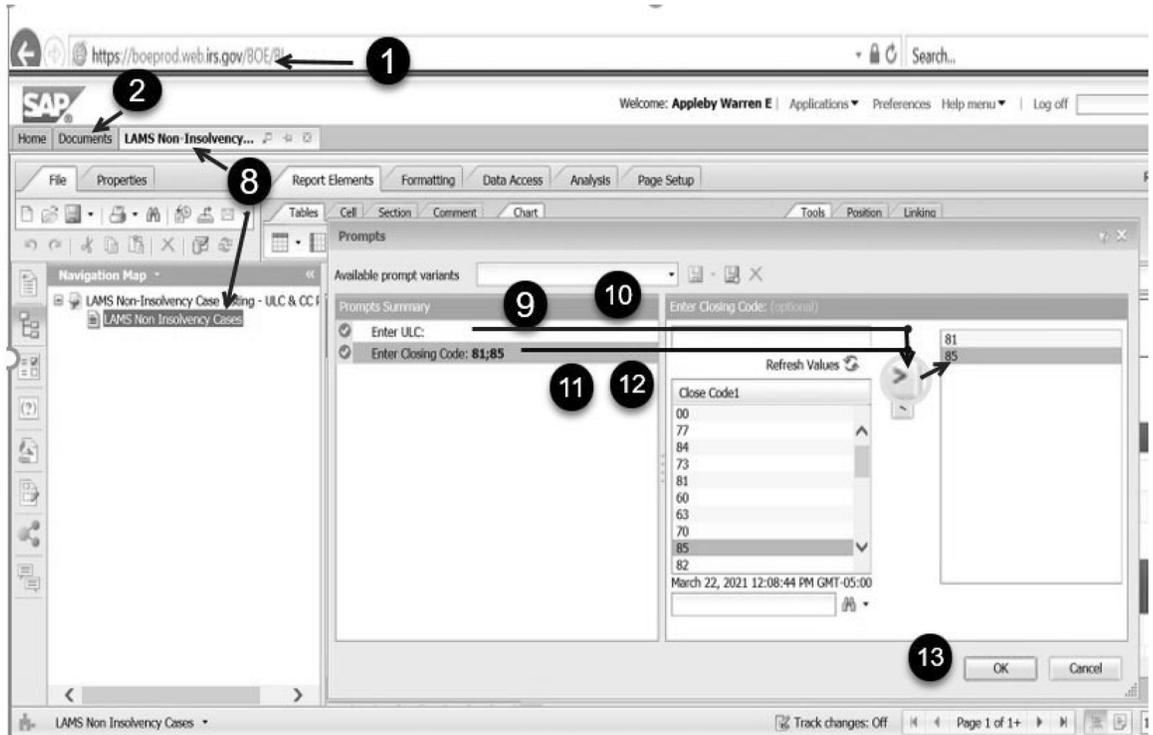
Exhibit 25.3.8-2   (08-05-2021)
Export LAMS Report to Excel

Export Icon

Pop Up Box

Exhibit 25.3.8-3   (08-05-2021)
Form 4844 Example

Request for Terminal Action

EIN or SSN		Name control	MFT code	Periods
Plan No/Report No (MFT 74, 76 & 46)				
Name of taxpayer		Address of taxpayer *(if necessary)*		

Taxpayer Account Changes — **Transaction code** — Amount *(if applicable)*

Type of Research Requested
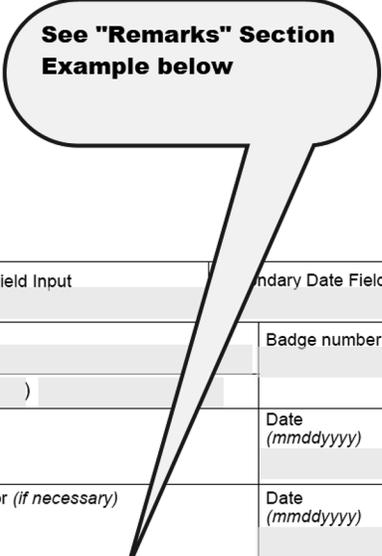
- [ ] Assessed balance $_____
- [ ] Accruals to *(Date: mmddyyyy)* _____
  - Interest .... $_____
  - Penalty .... $_____
  - **Total due** .... $_____

- [ ] Module printout   [ ] Transactions after *(Date: mmddyyyy)*
- [ ] Complete printout
- [ ] Other *(Specify)* _____

- [ ] Return DLN _____
- [ ] DLN not available
- [ ] Photocopy   [ ] Original   [ ] Form W-2
- [ ] Other *(Specify)*

Control Base Data Request

- [ ] ACTON
  - Activity code: _____
  - Status code:
    - A - Assigned   M - Monitor/Other
    - B - Background   S - Suspense
    - C - Closed
  - Category code: _____
  - Employee no.: _____
- [ ] TC 148
  - Entity indicator: _____

Remarks

See "Remarks" Section Example below

Identity Theft Action Code	Miscellaneous Field Input	ndary Date Field
Employee IDRS number	Name of requester	Badge number
	Telephone no. ( )	
Signature of requester		Date *(mmddyyyy)*
Request Approved [ ] Yes	Signature of supervisor *(if necessary)*	Date *(mmddyyyy)*

Control Base Data Request

- [ ] ACTON
  - Activity code: _____
  - Status code:
    - A - Assigned   M - Monitor/Other
    - B - Background   S - Suspense
    - C - Closed
  - Category code: _____
  - Employee no.: _____
- [ ] TC 148
  - Entity indicator: _____

Remarks

Please Input and notate in TXMOD Control Base history "TC 520 cc xx"

Where "xx" denotes closing code requested

Please add a text literal in TXMOD Control Base History "AdvAreaX"

Where "X" here would be replaced with an Advisory Area (1-4)

Plus a literal identifying party responsible to monitor and resolve TC 520 - spelling out literal (up to 10 digits only)

Literal List

RefundLit
CourtCase
AdvAreaX
TFRP-Lit
CDP
AP-TxCt
CC-AP-TxCt
CC-TxCt
Insolvency

Exhibit 25.3.8-4   (08-05-2021)
Acronyms with their Definitions

Table of Acronyms with their Definitions

Acronym	Definition
AC	Action Code
ACDS	Appeals Centralized Database System
AIMS	Automated Information Management System
AIS	Automated Insolvency System
ALS	Automated Lien System
AMS	Account Management System
ANMF	Automated Non-Master File
AO	Area Office Code
ASED	Assessment Statute Expiration Date
ATAT	Abusive Tax Avoidance Transactions
BAL DUE	Balance Due
BEARS	Business Entitlement Access Request System
BMFOL	Business Master File Online
BOE	Business Objects Environment
CAP	Collection Appeals Program
cc	Closing Code
CCDM	Chief Counsel Directives Manual
CCP	Centralized Case Processing
CDP	Collection Due Process
CEASO	Civil Enforcement Advise & Support Operation
CFOL	Corporate Files On Line
CLC	Collection Location Code
Control-D	Web Access software that allows viewing of reports electronically. See IRM 1.4.16.8.5, Control-D.
CSED	Collection Statute Expiration Date
DEL RET	Delinquent Return
DIMS	Docketed Information Management System
DOJ	Department of Justice
ESI	Electronically Stored Information
FC	Field Collection

Exhibit 25.3.8-4   Internal Revenue Manual   Cat. No. 75587U (11-07-2023)

Exhibit 25.3.8-4 (Cont. 1) (08-05-2021)
Acronyms with their Definitions

Acronym	Definition
FORT	Field Office Resource Team
IAT	Integrated Automated Technologies
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMFOLI	Individual Master File Online Index
IRC	Internal Revenue Code
ISTS	Innocent Spouse Tracking System
KM	Knowledge Management
LAMS	Litigation Account Management System
LLC	Limited Liability Company
MB	Megabyte
NFTL	Notice of Federal Tax Lien
PDF	Portable Document Format
PEAS	Processing Employee Automated System
PLC	Primary Location Code
RLC	Refund Litigation Coordinator
REQ77	IDRS Command Code and is used to request a format to input a transaction.
Rev.	Revision
SB/SE or SBSE	Small Business / Self-Employed Division
SIPA	Security Investor Protection Act
SNOD	Statutory Notice of Deficiency
SPC	Submission Processing Center
TAXCAL	Tax Court Calendar
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TDA	Taxpayer Delinquent Account (aka, BAL DUE)
TIN	Tax Identification Number
Treas. Reg.	Treasury Regulation
ULC	Universal Location Code
USC	United States Code

Exhibit 25.3.8-4 (Cont. 2) (08-05-2021)
Acronyms with their Definitions

Acronym	Definition
USTC	United States Tax Court
W&I	Wage and Investment
-V freeze	cc: 60-67, 83, 85-89 are all bankruptcy codes
-W freeze	cc: 70-82, 84 are all litigation codes

Exhibit 25.3.8-4   Internal Revenue Manual   Cat. No. 75587U (11-07-2023)