August 28, 2023

Control No. AP-08-0823-0007
Expiration Date: 08/28/2025
Affected IRMs: IRM 8.20.5 and IRM 8.4.4

MEMORANDUM FOR: Director, Examination Appeals
Director, Specialized Examination Programs and Referrals
Director, Account and Processing Support – East
Director, Account and Processing Support – West

FROM: Steven M. Martin */s/ Steven M. Martin*
Director, Case and Operations Support

SUBJECT: Updated Procedures for Certain No-Change Certifications and Docketed Examination Assistance Requests on Correspondence Examination and IMF Automated Underreporter Cases

Purpose: This memorandum provides employees of the IRS Independent Office of Appeals (Appeals) with updated procedures for handling certain documents and cases received from three groups in IRS Compliance: Correspondence Examination groups in Wage and Investment (W&I) and Small Business/Self-Employed (SB/SE) (collectively, Correspondence Exam) and SB/SE Individual Master File Automated Underreporter (IMF AUR). Specifically, this memorandum issues changes in how: (1) Form 14121, No Change Certification, is transmitted by Correspondence Exam and IMF AUR to Appeals Account and Processing Support (APS), as well as how APS handles such forms upon receipt; and (2) new information presented by petitioners and counsels of record is handled by Appeals technical employees (ATEs) on docketed cases originating from Correspondence Exam and IMF AUR.

Please ensure that this information is distributed to all affected employees within your organization.

Background/Source(s) of Authority: In a joint effort to improve the taxpayer experience and keep the separate roles and missions of IRS Compliance and Appeals intact, SB/SE, W&I, and Appeals have agreed to an electronic process for the receipt and processing by Appeals of Form 14121 from Correspondence Exam and IMF AUR. This change will result in faster processing of cases that Correspondence Exam and IMF AUR determine should be closed as no-change cases.

The parties have also agreed to increase Correspondence Exam's and IMF AUR's participation in docketed cases in which Appeals receives new information that is related to the issues raised in a statutory notice of deficiency issued by Correspondence Exam or IMF AUR, unless such new information addresses only the penalties determined in the statutory notice of deficiency. For cases in which petitioners or counsels of record provide new information to challenge Correspondence Exam's or IMF AUR's non-penalty determinations in a statutory notice of deficiency, Appeals will request docketed examination assistance from those three groups to review the new information and provide Appeals with their recommended resolution of the disputed issues. Such assistance will allow SB/SE and W&I to act consistently as "first finders of fact" and developers of issues, leaving Appeals to impartially review the developed issues and negotiate settlements.

Attachment Three contains the newly created email addresses that Correspondence Exam and IMF AUR have created to act as Examination Assistance Points of Contact. Please note that these email addresses will be added to the "EA Routing Instructions" spreadsheet on the Appeals Case Routing website but will not be incorporated into the Internal Revenue Manual.

Effect on Other Documents: Except as specifically noted in this memorandum and its attachments, this guidance will be incorporated into the affected IRMs listed above within two years from the issuance date of this memorandum.

Effective Date: This guidance becomes effective for cases received in Appeals as of the date of this memorandum.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Attachments:

Attachment One, "Changes to Certain No-Change Certification Procedures"
Attachment Two, "Changes to Certain Examination Assistance Procedures"
Attachment Three, "Email Addresses for IMF AUR and Correspondence Exam"

Updated Guidance

cc: www.irs.gov

Attachment One: Changes to Certain No-Change Certification Procedures

IRM 8.20.5.5.1.1
Docket List Responsibilities

Paragraph (7) is restated to read as follows:

(7) In the instance where a taxpayer provides supporting documentation to a business unit in response to a statutory notice of deficiency (SND) issued by that business unit, it is possible for that business unit to accept the information and formally "no change" the case. Whenever this occurs, the function receiving and accepting the taxpayer's documentation as fully resolving the proposed adjustments included on the SND they issued must **certify in writing** that they have reviewed the documentation and determined that no changes are needed to the taxpayer's return as filed. The function will prepare and sign a Form 14121, No Change Certification, which must then be transmitted via EEFax or email to the Field Counsel attorney assigned the petitioned case, as well as to the APS DIMS Team. For no-change certifications from Small Business/Self-Employed (SB/SE) Individual Master File Automated Underreporter (IMF AUR) and Wage and Investment (W&I) and SB/SE Correspondence Exam groups, the Form 14121 must be transmitted to APS via the Electronic Receipts SharePoint site and identified as being of "Type of Case" "DKT No-Change F14121." Upon receipt of Form 14121, the DIMS TE must coordinate the disposition of the newly **No-Changed** case with the respective Counsel attorney. This "Docketed No Change Certification" procedure:

    a. Enables the business units to close their case and avoid retrieving and sending the administrative file to Appeals/Counsel
    b. Notifies the APS DIMS Team that the administrative file is not needed, which stops additional efforts to retrieve the file
    c. Allows the APS DIMS Team to close the case on DIMS
    d. Provides Counsel with sufficient information to concede the case on answer.

IRM 8.20.5.5.3.1
Compliance Function No-Changes the Statutory Notice of Deficiency (SND)

Paragraph (3) is restated to read as follows:

(3) When the Compliance function "No-Changes" an SND after the taxpayer has already filed their petition, the case is a docketed case despite the subsequent No-Change determination. The Compliance function must provide Appeals with Form 14121 in accordance with their respective IRM procedures. The table below provides APS with references for the Compliance Function's post-SND issuance No-Change procedures:

Compliance Function	IRM Section Number	IRM Section Title
Automated Underreporter BMF (BMF AUR)	IRM 4.119.1	Docketed Appeals Cases see (4)
Automated Underreporter IMF (IMF AUR)	(a) IRM 4.19.2.3.14 and (b) IRM 4.19.3.22.1.8.1	(a) Docketed Appeals Cases see (3) instructions for AUR cases closed with PC 92 (b) Docketed Cases see (3)
Correspondence Examination	IRM 4.19.13.17.1	Docketed Cases – No Change see (1)
Field Examination Technical Services	IRM 4.8.9	Information Results in No Deficiency
Field Examination Technical Services	IRM 4.8.9	Criteria for Rescinding

Note: When the Compliance function does not provide the completed Form 14121, No Change Certification, to Counsel and APS, a written "no-change statement" from Compliance can be accepted as the no-change "verification" in place of the formal certification Form 14121.

The following new paragraph is added:

(4) For cases originating from SB/SE IMF AUR and Correspondence Examination groups in SB/SE and W&I, the originating function will send Form 14121 to Appeals

via the Electronic Receipts SharePoint site, identifying the "Type of Case" as "DKT No-Change F14121". Upon receipt, Appeals will take the following actions:

a. Assign the request to a tax examiner (TE)

b. Ensure that the case stays in Area 08-00 on the Appeals Centralized Database System (ACDS)

c. Enter Action Code "DCJUR" with the current date

d. Enter LACTION code "NOCHANG" if not already entered

e. Upload a copy of the Form 14121 to ACDS using naming convention "No Change Form 14121"

f. Send a copy of the Form 14121 to Counsel via the SB/SE Counsel Portal SharePoint site, identifying the "Request For" as "To Counsel – No Change Certificate"

g. Await Counsel's response. Counsel will work to prepare and enter a decision with the Tax Court. They will then submit the closure request to APS.

h. APS will close ACDS only and verify no open AIMS. No adjustment will be needed.

Attachment Two: Changes to Certain Examination Assistance Procedures

IRM 8.4.4.1
Docketed Case Examination Assistance Request Overview

Steps 3 and 7 of paragraph (4) are restated to read as follows:

Step	Action	Reference
3.	ATE prepares EA package and emails it to the ATM for review, approval, and forwarding to designated EA Point of Contact (EA POC) for the originating Compliance function.	IRM 8.4.4.5, *Examination Assistance Request Package* • Form 14361 • Form 14362 • Copy of the IRS Notice (for this purpose, an "IRS Notice" includes a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the Service's position on the particular tax matters and provides U.S. Tax Court rights) • An electronic copy of the new information for cases in which examination assistance is requested from a group in Individual Master File Automated Underreporter (IMF AUR), Small Business/Self-Employed (SB/SE) correspondence examination, or Wage & Investment (W&I) correspondence examination (the last two to be referred to collectively as *Correspondence Exam*).

Step	Action	Reference
7.	ATE and examiner coordinate the method and timing of delivery of new information and related case file information to the examiner.	• IRM 8.4.4.8, Appeals Technical Employee Actions **Reminder**: This step is not necessary for referrals to AUR IMF or Correspondence

		Exam, as the AO already provided the new information to the examiner as part of the examination assistance request package. *See* Step 3, above.

IRM 8.4.4.2
Examination Assistance on Select Campus Cases

Paragraph (1) is restated to read as follows:

(1) If a docketed case is based on a statutory notice of deficiency (SND) issued by: (i) an IMF AUR group, or (ii) a Correspondence Exam group, then any new information received by Appeals that was not previously made available to IRS Compliance and that relates to issues determined in the SND will be deemed to merit analysis by the originating function in IRS Compliance. See IRM 8.4.4.3(1), item 3, below. If not already in electronic format, the new information should be scanned. The new information should then be uploaded to the relevant case record in the Appeals Centralized Database System (ACDS).

Exception: If the taxpayer provides new information for only the penalty (or penalties) determined in an SND issued by an IMF AUR or Correspondence Exam group, Appeals will not return the case to the originating function. Instead, Appeals will consider the new information and attempt to settle the case based on that new information.

IRM 8.4.4.3
Examination Assistance Criteria

Paragraph (1) is restated to read as follows:

(1) The ATE will request examination assistance when these three criteria are met:

1. **New Information Received in Appeals** - Appeals received new information not previously made available to Compliance from a petitioner/representative or counsel of record on a docketed case. IRM 8.4.4.3.1 provides additional guidance on identifying types of new information received in Appeals meeting this criteria.
2. **60-Day Requirement** - There must be at least 60 calendar days remaining before the Tax Court calendar date on the date the ATM sends the request to the EA POC, and

3. **New Information Merits EA** - The new information must merit analysis by Compliance.

    Note: The ATE must physically secure the new information to review it to determine if it merits analysis by Compliance. IRM 8.6.1.7.5 (1), Taxpayer Provides New Information, defines "analysis."

    Reminder: As explained in IRM 8.4.4.2(1), above, new information received in Appeals on cases for which the SND was issued by an IMF AUR group or a Correspondence Exam group will generally be deemed to merit analysis by Compliance, unless such new information relates solely to any penalty determined in the SND or is not related to the issues determined in the SND.

IRM 8.4.4.5
Examination Assistance Request Package

Paragraph (1) is restated to read as follows:

(1) Following any required discussion with Counsel, the ATE will:

a. Determine the EA POC. See IRM 8.4.4.7.2, Examination Assistance Point of Contact. Note that the EA POC for IMF Automated Underreporter and Correspondence Exam cases will be a generic email address for the site that issued the SND.
b. Prepare an encrypted email to the ATM requesting review and approval. Attach the EA request package files to the email.

Paragraph (2) is restated to add a new row at the bottom of the currently shown table, which will read as follows:

Document	Instructions
Only for cases that originated in IMF AUR or Correspondence Exam, an electronic copy of the new information	- For EA requests on cases originating from IMF AUR or Correspondence Exam, the new information should be scanned (if necessary) and uploaded in ACDS as a case-file attachment. - Save the PDF file using the following format: New Information_NAME_Docket-No_WUNOXXXXXX.pdf - This file should also be included in the EA request package sent to the ATM so the IMF AUR or Correspondence Exam group can receive it as soon as possible. **Reminder**: The new information should only be included in the EA request package if the originating function is IMF AUR or Correspondence Exam. For all other cases, do **not** include the new information in the EA request package.

The following two rows from the table in paragraph (3) are restated to read as follows:

Email Part	Description of Entry
Attachments:	• F-14362_NAME_Docket-No_WUNOXXXXXX.pdf • SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used) • New Information_NAME_Docket-No_WUNOXXXXXX.pdf (only to be included if the originating function is IMF AUR or Correspondence Exam)
Body:	Please review and approve the attached EA request. I received and reviewed new information not previously made available to Compliance. In my judgment, it merits analysis by Compliance. Form 14361 is attached to ACDS for your electronic signature. Insert for regular docketed cases: I notified the assigned Counsel attorney of my intent to request EA. Insert if the originating function is IMF AUR or Correspondence Exam: Because the originating function of this case is IMF AUR or Correspondence Exam, I have also attached an electronic copy of the new information received from the taxpayer. Insert if calendared: **Tax Court calendar date: MM/DD/YYYY** The EA POC is: [insert the email address of the EA POC] Please copy me when you send the approved request to the EA POC. Your signature block

IRM 8.4.4.5.1
Form 14361 Instructions

(4) Form 14361 line-by-line instructions:

Part C of the table is restated to read as follows:

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Part C - To Examination			
No show/No response in Examination	Check this box if there are clear indications in the administrative file that the case was a **No show/No response** in Examination	No	Yes
EA request sent to	Enter the EA POC's email address. Note that the EA POC for IMF Automated Underreporter and Correspondence Exam cases will be a generic email address for the site that issued the statutory notice of deficiency.	No	Yes
Phone number	Enter the EA POC's phone number. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF Automated Underreporter and Correspondence Exam cases.	No	Yes
Extension	Enter the EA POC's extension, if any. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF Automated Underreporter and Correspondence Exam cases.	No	Yes

IRM 8.4.4.5.2
Form 14362 Instructions

(2) Form 14362 line-by-line instructions:

Part B of the table is restated to read as follows:

Field	Entry
Part B - Examination Assistance Approved/Denied	
EA POC name	Enter the EA POC's name. Note that this field should be left blank if the statutory notice of deficiency was issued by an IMF AUR or a Correspondence Exam group.
Email address	Enter the EA POC's email address. Note that the EA POC for IMF Automated Underreporter and Correspondence Exam cases will be a generic email address for the site that issued the statutory notice of deficiency.
Phone Number	Enter the EA POC's phone number. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF Automated Underreporter and Correspondence Exam cases.
Extension	Enter the EA POC's extension, if any. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF Automated Underreporter and Correspondence Exam cases.
Exam Assistance Approved/Denied	Leave blank.
If "Denied" select or write-in reason	Leave blank.
Approved by	Leave blank.
Title	Leave blank.

Field	Entry
Date	Leave blank.

IRM 8.4.4.6
Appeals Team Manager Actions

The row in the table beginning with "Approves EA Request" in paragraph (1) is restated to read as follows:

If the ATM...	Then the ATM will...
Approves EA Request	1. Open the Form 14361 from ACDS Case File Attachments 2. Save and rename Form 14361 to a temporary location on your computer. Use this naming convention: F-14361_NAME_Docket-No_WUNOXXXXXX.pdf o NAME = 4-character name control o Docket-No = Numeric docket number o WUNOXXXXXX = 10-digit workunit number 3. Sign Form 14361 electronically. 4. Upload the electronically signed Form 14361 to the ACDS workunit as a case file attachment. 5. Delete unsigned Form 14361 case file attachment(s). 6. Prepare an encrypted email to the EA POC, and attach the EA package documents: o F-14361_NAME_Docket-No_WUNOXXXXXX.pdf o F-14362_NAME_Docket-No_WUNOXXXXXX.pdf o SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used) o New Information_NAME_Docket-No_WUNOXXXXXX.pdf (only for cases originating from IMF AUR or Correspondence Exam) 7. Send the email/EA package (via encrypted email) to the appropriate EA POC within the originating function and copy the ATE.

The row in the table beginning with "Attachments:" in paragraph (2) is restated to read as follows:

Email Part	Description of Entry
Attachments:	F-14361_NAME_Docket-No_WUNOXXXXXX.pdf F-14362_NAME_Docket-No_WUNOXXXXXX.pdf SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used) New Information_NAME_Docket-No_WUNOXXXXXX.pdf (only for cases originating from IMF AUR or Correspondence Exam)

IRM 8.4.4.7.2
Examination Assistance Point of Contact

Paragraph (1) is restated to read as follows:

(1) Use the EA_Routing_Instructions posted on the Case Routing page on the Appeals website to determine the correct EA POC. Generally, determining the EA POC is based on the Primary Business Code (PBC) for that case on ACDS. But for statutory notices of deficiency issued by Correspondence Exam or IMF Automated Underreporter, determine which group and campus issued the statutory notice of deficiency. Then find the generic email address for that group and campus on the EA Routing Instructions spreadsheet.

Note: Appeals will only request EA from the originating function as provided. If the originating function is unable to provide that assistance, elevate the issue to the ATM.

IRM 8.4.4.8
Appeals Technical Employee Actions

Paragraphs (3)c. and (4) are restated to read as follows:

(3) If the EA request is approved and upon notification of the examiner assignment:

…

    c. Unless the EA request was made to an IMF AUR group or a Correspondence Exam group, promptly contact the examiner using available electronic means

(e.g., phone, email, Issue Management System [IMS], etc.) to arrange for timely and efficient delivery of the new information and administrative file.

(4) For cases that did not originate from an IMF AUR group or Correspondence Exam group, the ATE and examiner will coordinate and agree upon a method of delivery of the new information and related case file information to the Examiner. Consider and use an agreed upon method of delivery, including, but not limited to:

- Providing a workspace in the Appeals office for the examiner to perform EA
- Mailing/shipping using standard procedures, including Form 3210 tracking and acknowledgement where required
- Using available electronic means of transmitting information, such as encrypted email, Enterprise e-Fax (EEFax), IMS, etc.
- Physically delivering (if the ATE and examiner are located in the same post-of-duty)

> **Note:** The ATE will maintain physical possession of any original tax returns, original signed statute consents, and required Tax Court-related documents. If the examiner needs any of those documents to perform the requested EA, the ATE will provide copies. If the ATE and examiner are collocated and the examiner is providing EA in Appeals workspace, the ATE may provide the entire original administrative file to the examiner and will secure the file information from the examiner at the end of the business day.

Attachment Three, "Email Addresses for IMF AUR and Correspondence Exam"

Please note that these addresses will **not** be incorporated in the IRM. Instead, they will be added to the "EA Routing Instructions" spreadsheet on the "Case Routing" page of the Appeals website.

SB/SE Campus Examination/Automated Underreporter (CEA)
Appeals Email Addresses

Brookhaven	Email Address	Global Address List
Andover AUR	SB.SE.DEA.AUR.Andover@irs.gov	*SBSE DEA AUR Andover
Brookhaven AUR	SB.SE.DEA.AUR.Brookhaven@irs.gov	*SBSE DEA AUR Brookhaven
Brookhaven Exam	SB.SE.DEA.Exam.Brookhaven@irs.gov	*SBSE DEA Exam Brookhaven
Cincinnati		
Atlanta AUR	SB.SE.DEA.AUR.Atlanta@irs.gov	*SBSE DEA AUR Atlanta
Austin AUR	SB.SE.DEA.AUR.Austin@irs.gov	*SBSE DEA AUR Austin
Cincinnati Exam	SB.SE.DEA.Exam.Cincinnati@irs.gov	*SBSE DEA Exam Cincinnati
Memphis		
Memphis Exam	SB.SE.DEA.Exam.Memphis@irs.gov	*SBSE DEA Exam Memphis
Philadelphia AUR	SB.SE.DEA.AUR.Philadelphia@irs.gov	*SBSE DEA AUR Philadelphia
Philadelphia Exam	SB.SE.DEA.Exam.Philadelphia@irs.gov	*SBSE DEA Exam Philadelphia
Ogden		
Fresno AUR	SB.SE.DEA.AUR.Fresno@irs.gov	*SBSE DEA AUR Fresno
Ogden AUR	SB.SE.DEA.AUR.Ogden@irs.gov	*SBSE DEA AUR Ogden
Ogden Exam	SB.SE.DEA.Exam.Ogden@irs.gov	*SBSE DEA Exam Ogden

W&I Refundable Credits Examination Operations (RCEO)
Appeals Email Addresses

	Mailbox	Global Address List
Atlanta	irs.appealsrouting.atsc@irs.gov	*IRS-AppealsRouting-ATSC
Andover	irs.appeals.routing.ansc@irs.gov	*IRS-Appeals Routing-ANSC
Austin	irs.appealsrouting.ausc@irs.gov	*IRS-AppealsRouting-AUSC
Fresno	irs.appealsrouting.fsc@irs.gov	*IRS-AppealsRouting-FSC
Kansas City	irs.appealsrouting.kcsc@irs.gov	*IRS-AppealsRouting-KCSC