

IRM PROCEDURAL UPDATE

DATE: 07/31/2025

NUMBER: ts-04-0725-3535

SUBJECT: Updated to Self-Assign; DUT TPF E Procedures; Editorial Changes

AFFECTED IRM(s)/SUBSECTION(s): 4.19.19

CHANGE(s):

IRM 4.19.19.6.1(3) Self Assign Procedures, Updated self-assign procedures, added link for Document Upload Tool Campus Correspondence Examination, updated project codes and added table for Self-Assign Legend.

(1) Using the self-assign feature in CEAS allows quick case closure when certain conditions exist.

(2) Examiners must be in receipt of any documentation required to close the case **PRIOR** to initiating the self-assignment.

(3) Examiners **will not** use self-assign if a condition below is met. Advise the taxpayer to use Document Upload Tool - Campus Correspondence Examination (DUT CCE) DUT CCE to send the agreement or information to the assigned campus.

a. The case is in any of the following Employee Group Codes (EGC):

EGC	Definition
5024 (TS) or designated EGC (SB/SE)	Fraud
5033	Bankruptcy*
5066	Identity Theft
5088	Return Preparer Misconduct

Note: Bankruptcy - this includes records not in EGC 5033 but have other AIMS or master file bankruptcy indicators present.

b. Cases assigned under the following Project Codes (PC):

PC	Definition	Tracking Code
# [REDACTED]	## [REDACTED]	## [REDACTED] #

Any line marked with a # is for Official Use Only

c. Self-Assign Legend

Reason Code	Description
A	Case is currently re-opened in appeals status (80-89).
C	Cannot self-assign a cycle case.
D	Case does not have any detail data.
E	Case does not have an EGC between 5000 and 5399.
G	Case is already assigned to you.
L	Claims case.
M	Currently in status 51.
N	There are unresolved action notes on this case.
O	Cannot self-assign your own case.
P	Case is pending AIMS.
R	Case is currently pulled from archive in Audit Recon status (70 or 71 - 77).
S	Case is currently in Suspense status (13, 17, or 56).
T	Stat. Notice being generated
U	User must be a Tax Examiner.
V	Functionality is not currently available.
X	Case is closed or archived.
Y	Cannot transfer - Statute has less than 210 days remaining or contains alpha codes.

- d. The case is identified as an Operational Assistance Request (OAR) on CEAS or Master File with an open control to Exam regardless of status code or campus.
- e. Use caution and receive manager approval before assigning sensitive cases such as informants, Criminal Investigation (CI) initiated inventory, fraud cases, and test programs.

(4) The following information must be discussed with the taxpayer to ensure they understand the process for a quick closure through self-assign functionality:

- a. Confirm all information the taxpayer intends to upload to ensure complete information is received to close the case.
- b. Advise the taxpayer you will not be able to do a quick closure until you receive what is missing. Be sure the taxpayer understands what is missing and they have one day to upload it to you. If the information is not available to fax within one day, provide instructions to send the information to the address or fax number provided in the letter received.

(5) If there is indication a Statutory Notice has been prepared and will be mailed, alert the taxpayer they will be receiving a Statutory Notice shortly. Explain the Statutory Notice process and advise them of their right to file a petition. Provide

instructions to send the information to the address or fax number provided in the letter received.

(6) If there is indication a systemic letter (Letter 525, General 30 Day Letter, CP 3500, Interim Letter to Correspondence from Taxpayer, CP 3501, Second Interim Letter to Correspondence from Taxpayer, etc.) has been issued and will be received near the time of the closing letter or notice, explain to the taxpayer why they will receive the letter and no action is required to avoid an additional call by the taxpayer.

IRM 4.19.19.7 Document Upload Tool Taxpayer Facing Employee, deleted requirement to record CEAS notes.

(1) With Enterprise DUT TPF, employees can receive electronic taxpayer documents at their computer. DUT TPF increases efficiencies, reducing cost for taxpayers, tax preparers, and the IRS through the implementation of a Web-based document upload application. They will be uploaded as an electronic document into RGS and included in the case file.

(2) DUT TPF can be a valuable tool in case resolution such as for:

- a. Receiving requested substantiation for no change closures
- b. Securing agreements
- c. Receiving documents in hardship situations