



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.77

NOVEMBER 2, 2023

## EFFECTIVE DATE

(11-02-2023)

## PURPOSE

- (1) This transmits revised IRM 2.3.77, IDRS Terminal Responses, Command Code ISTSE.

## MATERIAL CHANGES

- (1) IRM 2.3.77.1 has been revised to include mandatory Internal Controls.

## EFFECT ON OTHER DOCUMENTS

IRM 2.3.77, dated April 28, 2020, is superseded.

## AUDIENCE

LB&I, SB/SE, TE/GE, W&I.

Kaschit Pandya  
Acting, Chief Information Officer



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2.3.77

Command Code ISTSE

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2.3.77.1  
(11-02-2023)  
**Program Scope and Objectives**

- (1) **Overview** This IRM section provides an overview of the ISTSE Command Code.
- (2) **Purpose** This IRM contains procedural steps for use of the ISTSE Command Code. An Innocent-Spouse-Tracking-Record is added to a module on IDRS whenever a Form 8857 is filed with the Service.
- (3) **Audience** These procedures apply to IRS employees who are responsible for the processing of Innocent Spouse records. These employees are located in the following areas: Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Wage & Investment.
- (4) **Policy Owner** The Chief Information Officer (CIO) is responsible for overseeing all aspects of or systems that operate the nation's tax infrastructure.
- (5) **Program Owner** IT
- (6) **Primary Stakeholders** Large & Medium-Sized Business, Small Business/Self-Employed, Tax-Exempt & Government Entity's, and Wage & Investment
- (7) **Program Goals** This IRM provides the fundamental knowledge and procedural guidance for employees who work with Innocent Spouse cases. By following the processes and procedures provided by this IRM, employees will process Innocent Spouse cases in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

2.3.77.1.1  
(11-02-2023)  
**Background**

- (1) This IRM and the contained sections provide the user the necessary information on how to use the command code ISTSE

2.3.77.1.2  
(11-02-2023)  
**Authority**

- (1) ISTSE was developed to process the varying stages an ISTSE account proceeds through.

2.3.77.1.3  
(11-02-2023)  
**Roles and Responsibilities**

- (1) The ISTSE Programmer is responsible for
  - Review and implementation of WR's that affect ISTSE
  - Updating the contents of this IRM

2.3.77.1.4  
(11-02-2023)  
**Program Management and Review**

- (1) **Program Reports Entity Record:** Each individual taxpayer or business is assigned a unique identity that contains information about them such as SSN/EIN, name and address. **Module Record:** These records are tax forms submitted by the taxpayer or business for a specific tax period and correspond to the entity record. Information that creates a unique on this record would be the SSN/EIN, MFT(tax form), plan number, tax period and control name. Innocent Spouse Tracking Record tracks the stages of the taxpayer case for relief.
- (2) **Program Effectiveness** Command Code ISTSE formatted screen allows input of the unique taxpayer identifying information and initiation of a case. CC ISTSR must operate within the constraints of the Real time Operating System

2.3.77.1.5  
(11-02-2023)

#### Program Controls

- (1) Access to this program is governed by SACS

2.3.77.1.6  
(11-02-2023)

#### Terms and Acronyms

(1)	MFT	Master File Transaction
	TIF	Taxpayer Information File
	TIN	Taxpayer Identification Number

2.3.77.1.7  
(11-02-2023)

#### Related Resources

- (1) IRM 2.9.1 Integrated Data Retrieval Systems Procedures

2.3.77.2  
(01-01-2009)

#### Using ISTSE With No Definer

- (1) ISTSE may be entered in two ways. Command Code ISTSR definer S may be asked to pass a case to ISTSE to be updated. See IRM 2.4.56 for details. Command Code ISTSR with no definer may be used to enter ISTSE when initiating or updating a case. See IRM 2.4.56.
- (2) Once ISTSE has been entered for an account, it is possible to continue through every module for the same case type (P or S) by entering the next module MFT and Tax Period. The returning screen will show the current stages of the new module case as well as the stage data just entered for the last case. See Exhibit 2.3.77–1.
- (3) ISTSE inputs, validates and stores data about the progress of the case through the examination process. It records the stages a case reaches as well as comments about the case as it progresses. In addition, if a stage is changed or deleted, ISTSE marks it as such.
- (4) If the same update is to be applied to more than one case, ISTSE will facilitate the process. When the stage and/or comment information is entered, before transmitting it, also entered the MFT and tax period of the new Case. ISTSE will update the current case, and then present the review/input screen for the new case, with the stage data previously entered retained on the new screen. Just tab to the end, and enter, or put in another tax period and MFT, and enter.
- (5) The occasion for each stage and its optional and required input fields may be found in Exhibit 2.3.77–3.
- (6) ISTSE provides a fast access to the command code that deletes Innocent Spouse cases, ISTSD. To access that command code for the current claim, to a 'Y' in the parentheses after the statement DELETE WHOLE CASE.

2.3.77.3  
(01-01-2009)

#### Using ISTSE With Definer I

- (1) ISTSE with definer I is intended to be used by the Integrated Case Processing System interface with the Innocent Spouse Tracking System. It allows multiple stages to be input at one time, and has a more compact but less user-friendly format. See Exhibit 2.3.77–2.
- (2) (2) Stage data optional and required data are the same as for ISTSE with No Definer.
- (3) (3) Up to 10 stages may be input at once with ISTSE Definer I.

## Exhibit 2.3.77-1 (07-01-2011)

## Returned From ISTSR (No Definer)

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTSE		TAX	SECONDARY	IRS RCVD	NAME CLMT	CONTROL	SC	1
2	TIN	P/S CL #	MFT PERIOD	TIN	DATE	CNTL ST	AREA UNIT	HRS	2
3	XXX-XX-XXXX	X XX XX	XXXXXX	XXX-XX-XXXX	XX/XX/XXXX	XXXX XX	XXX XXX	XX.X	3
4									4
5	STAGE	DATE	STAGE DATA		STAGE	DATE	STAGE DATA		5
6	XX	XX/XX/XXXX			XX	XX/XX/XXXX			6
7	XX	XX/XX/XXXX	XXXXXXXXXX		XX	XX/XX/XXXX	XXXXXXXXXX		7
8	XX	XX/XX/XXXX	TO XXX		XX	XX/XX/XXXX	FROM XXX		8
9	XX	XX/XX/XXXX	X XXXXXXX XX		XX	XX/XX/XXXX	X XXXXXXX XX		9
10	XX	XX/XX/XXXX	X 9,999,999,999		XX	XX/XX/XXXX	X 9,999,999,999		10
11	H_	XXXXXXXXXXXXXXXXXXXXXXXXXXXX							11
12									12
13									13
14									14
15									15
16									16
17									17
18		STAGE		TO FROM	CODE REASON	ALLOWED	DISALLOWED		18
19	C/D STG	DATE	ACTIVITY	AREA AREA ADP	SECTION CODE	RELIEF	RELIEF		19
20	( )>XXX>XX/XX/XXXX>XXXXXXXXXX>XXX<>XXX<>X<>XXXXXX<					>XX<>XXXXXXXXXX<>XXXXXXXXXX<			20
21	COMMENT ENTRY	>XXXXXXXXXXXXXXXXXXXXXXXXXXXX<			CLMNT ST	>XX<	SCDRY TIN	>XXX-XX-XXXX<	21
22	<UNIT>XXX<NEXT TAX MODULE>XX>XXXXXX<NM			CNTL>XXXX<HOURS>XX.X<DELETE WHOLE CASE>N<					22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

**Exhibit 2.3.77-1 (Cont. 1) (07-01-2011)****Returned From ISTSR (No Definer)**

Row	Position	
3	1–12	Primary SSN for the account from TIF 00
3	13	Primary or Secondary indicator from TIF 72
3	18–19	Claim Number for this case, taxpayer and tax module
3	22–23	MFT of tax module
3	26–31	Tax period of tax module
3	33–43	SSN of secondary taxpayer from TIF 72
3	45–54	IRS Received date when original 8857 was received by IRS
3	56–59	Name Control from TIF 00
3	62–63	State of claimant from TIF 72
3	67–70	BOD/AREA controlling the case. It is either the BOD/Area of the employee who entered the stage 01 or the BOD/Area in a stage 02 or 07 TO-AREA field, whichever is later.
3	72–74	Unit Controlling the case.
3	76-79	Hours expended on case by CCISO
6–17	2–3 & 42–43	Stage number or comment ID from TIF 72
6–17	7–16 & 47–56	Stage date for Stage entry or start of comment from TIF 72 Note: Stages that can be entered more than once will have a letter after the stage number to differentiate among them.
6–17	18–40 & 58–80	Note: Stage data will be presented in a formatted version. Stages 01, 03, 04, 05, 06, 10, 15, 19, 23, 27, 28 and 31 will have a literal identifying the stage they are marking. Stages 01, 08, 09, 25, 26, 29 and 30 will display the associated ACTIVITY-CD. Stages 11, 12, 16 and 20 will display the ADP-CD The IRC Section and the REASON-CD. Stages 02 and 07 will display a literal identifying whether it is a TO or a FROM AREA, the AREA and the optional ACTIVITY-CD.
20	2	'C' if a stage or field is to be changed, a 'D' if a stage is to be deleted or leave blank if a new stage is to be entered.
20	5–7	Stage number to be entered or the stage number and letter to be changed or deleted.
20	9–18	Date of the stage to be entered or changed.
20	20–29	Activity code to be entered. Required for stages 08, 09, 25, 29 and 30, and stage 01 if CLAIM NUMBER is other than 01. Optional for stage 07. See Exhibit 2.3.77–3 for values
20	31–33	For Stage 02 or 07, and a transfer to an area office is being recorded, enter To AREA
20	36–38	For Stage 02 or 07, and a transfer is being acknowledged, enter the From AREA here



**Exhibit 2.3.77-1 (Cont. 2) (07-01-2011)****Returned From ISTSR (No Definer)**

<b>Row</b>	<b>Position</b>	
20	41	For stage 11, 12, 14 or 16, enter 'A' if the claim is allowed, 'D' if the claim is disallowed, and 'P' if the claim is partially allowed.
20	44–49	For stage 11, 12, 16 or 20, enter the applicable IRC statute section. See Exhibit 2.3.77–4
20	53–54	For stage 11, 12, 14 or 16, and the ADP code entered was 'P' or 'D', enter the Reason code here. See Exhibit 2.3.77–4
20	57–66	Allowed Relief Amount. Optional for Stages 12, 16 or 20. Enter the amount of the claim allowed here. Only significant digits are required, without \$ or commas.
20	69–78	Disallowed Relief Amount. Optional for stage 12, 16 or 20. Enter the amount of the claim disallowed. Only significant digits are required, without \$ or commas.
21	6	FORM-CD. For Stage 1, if the claim number is 01 an entry of 0 will display OLDFORM and an entry of 1 will display NEWFORM.
21	16–40	Comment. At least 3 characters in length. May be Alpha, Numeric or special characters.
21	53–54	Claimant's STATE. Standard two character abbreviation. Required when Case is started.
21	68–78	Secondary TIN. Enter the TIN of the Secondary Taxpayer. Required when case is started.
22	7–9	Number of UNIT working the case. Expected when case is started and with stage 02 or stage 07 FROMAREA. If it is not input then, it is assumed to be 000.
22	27–28	MFT of next module in current account to be updated.
22	30–35	Tax Period of next module in current account to be updated. If the same update is to be made to the next tax module as to the current one, specify the next tax module when the input of the current stage and/or comment is being entered. The return screen will show the next case, with the input fields already populated with the desired data.
22	45–48	Name Control. Required with a new case for which there is no account (TIF Entity Record) present.
22	56–59	Time Expended on case. Record for stage 30 when entered by specific employees in the Innocent Spouse Unit in Covington. Otherwise ignored.
22	79	If the whole case needs to be deleted, put 'Y' here. It will bring up CC ISTSD.

**Exhibit 2.3.77-2 (07-01-2011)****ISTSEI Screen**

Screen Display:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	ISTSEI	TAX	SECONDARY	IRS RCVD	NAME CLMT	CONTROL	SC		1
2	TIN	P/S CL #	MFT PERIOD	TIN	DATE	CNTL	ST	AREA UNIT HRS	2
3	XXX-XX-XXXX	X	XX XX	XXXXXX	XXX-XX-XXXX	XX/XX/XXXX	XXXX	XX XXX XX	3
4									4
5	STAGE	DATE	STAGE DATA	STAGE	DATE	STAGE DATA			5
6	XX	XX/XX/XXXX		XX	XX/XX/XXXX				6
7	XX	XX/XX/XXXX	XXXXXXXXXX	XX	XX/XX/XXXX	XXXXXXXXXX			7
8	XX	XX/XX/XXXX	TO XXX	XX	XX/XX/XXXX	FROM XXX			8
9	XX	XX/XX/XXXX	X XXXXXXX XX	XX	XX/XX/XXXX	X XXXXXXX XX			9
10	XX	XX/XX/XXXX	X 9,999,999,999	XX	XX/XX/XXXX	X 9,999,999,999			10
11	H	XXXXXXXXXXXXXXXXXXXXXX							11
12									12
13									13
14									14
15									15
16									16
17									17
18	STAGE	TO	FROM	CODE	REASON	ALLOWED	DISALLOWED		18
19	C/D STG	DATE	ACTIVITY	AREA	AREA ADP	SECTION CODE	RELIEF	RELIEF	19
20	( )	>XXX>XX/XX/XXXX>XXXXXXXXXX>XXX<>XXX<>X<>XXXXXX<	>XX<>XXXXXXXXXX<>XXXXXXXXXX<						20
21	FORM>	<COMMENT>XXXXXXXXXXXXXXXXXXXXXXXXXX<	CLMNT ST	>XX<	SCDRY TIN	>XXX-XX-XXXX<			21
22	<UNIT>XXX<	NEXT TAX MODULE>XX>XXXXXX<	NM CNTL>XXXX<	HOURS>XX<	DELETE	WHOLE CASE>N<			22
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description:

**Exhibit 2.3.77-2 (Cont. 1) (07-01-2011)**  
**ISTSEI Screen**

Row	Position	
1	1–6	Literal ISTSEI. Required.
1	7–18	Formatted TIN of Primary Taxpayer.
1	19–20	MFT. Required.
1	21–26	Tax Period. Required.
1	27	Filer code. Either P for Primary or S for Secondary. Required.
1	28–29	Number of the claim for this taxpayer for this tax period. Blank, or 01-99. Required.
1	30–40	Secondary taxpayer SSN (XXX-XX-XXXX). Required for new case.
1	41	* or space
1	42-43	State abbreviation for claimant. Required for new case.
1	44-47	Name Control. Required when account is not present on the TIF.
1	48-50	Unit. Required for new case being input at a location other than where it will be worked.
1	51-53	Area. Required for new case being input at a location other than where it will be worked.
2–10	1–2	Stage Number. See exhibit 2.3.77–3 for values, or H for comment
2–10	3–10	Date the stage was reached. Format YYYYMMDD. Optional. If not included, today's date is assumed.
2–10	11–21	Stage data or comment content (may extend for 24 characters) If stage is 02 or 07 TAR is the TO BOD/Area for transfers FAR is the FROM BOD/Area for transfers UNI is the unit within the BOD/AREA for FROM transfers. O is the office within the Area to which the case is transferred. See exhibit 2.3.77–3 for values. LO is the Appeals office that a case is transferred to. See exhibit 2.3.77-5 for values. If stage 08 09 25 26 29 or 30 ACTIVITYCD is the activity code. See Exhibit 2.3.77–3 for values. If stage is 11 12 16 or 20 A is A (allowed) P (Partially allowed) or D (Disallowed) CODESEC is the code section cited in the determination. See Exhibit 2.3.77–4

Exhibit 2.3.77-2 (Cont. 2) (07-01-2011)  
ISTSEI Screen

Row      Position

RC is the reason code cited for the determination. See Exhibit 2.3.77-4

I

**Exhibit 2.3.77-3 (01-01-2014)****Stage Data**

**Stage 01** Valid Form 8857 has been received. The received date should reflect the earliest IRS received date. This date should agree with the TC 971 A/C 065 date. If the CLAIM NUMBER is other than 01, and activity-cd must be entered. Valid entries are

ARC	Reopened claim previously archived
CD	Court Decision
IRSE	IRS Error
MSC	Marital Status Change
PRNQ	Previously non-qualifying
PRUN	Previously unprocessable
LANTZ	LANTZ case

If a stage date is not entered, Today's Date will be assumed. Stage 01 must be first in a case. The STATE-CD of the claimant must be entered. The SSN of the secondary taxpayer must be entered. UNIT from where case is being input from must be entered. Only one Stage 01 is permitted. Name Control is required when there is no account on the TIF.

**Stage 02** Form 8857 has been transferred or acknowledges receipt in another office. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously. TO-AREA or FROM-AREA must be entered, but not both, and must be valid. Multiple Stages 02 are permitted. UNIT may be entered if TO-AREA is entered. If it is not entered it is assumed to be 000. ACTIVITY-CODE is optional, but when entered, must be

APPLPxx	Appeals-Primary Taxpayer. see exhibit 2.3.77-5 for values of xx
APPLSxx	Appeals-Secondary Taxpayer. see exhibit 2.3.77-5 for values of xx
APPLBxx	Appeals-Both Taxpayers. see exhibit 2.3.77-5 for values of xx
BKCY	Bankruptcy
COL	Collection
COMM	Community Property
FGY	Forgery
MISC	Miscellaneous
OIC	Offer in Compromise
SELT	Select
TAS	Advocate

**Exhibit 2.3.77-3 (Cont. 1) (01-01-2014)****Stage Data**

	TFRA	TEFRA
	'420'	Open Examination
Stage 03	Form 8857 needs to be screened. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously. Only one Stage 03 is permitted.	
Stage 04	The administrative file and returns have been requested from Files, the non-requesting spouse has been sent a letter. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 01 must have been entered previously. Multiple Stages 04 are permitted.	
Stage 05	Case has been assigned to a group or an employee. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously. Multiple Stages 05 are permitted. Stage 05 must have valid ACTIVITY-CD. Valid ACTIVITY-CDs are ASSIGN, AUDTEMAIL, CORRSUSP, DOCREQ, PCRS, PCNRS, RSPRELIM, SPCLSRCH, TECH.	
	ASSIGN	Case assigned
	AUDTEMAIL	Audit report ordered
	CORRSUSP	In suspense waiting for a response from correspondence
	DOCREQ	Suspended waiting for a requested document
	PCRS or PCNRS	Phone call made to RS or NRS
	RSPRELIM	Only one preliminary letter sent due to abuse (10 day grace prior to sending NRS letter and placing in stage 11)
	SPCLSRCH	Special search requested for document
	TECH	Case reassigned to Technical unit
Stage 06	Case is being held in suspense awaiting a reply or action. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 03 or 05 must have been entered previously. Multiple Stages 06 are permitted. Valid ACTIVITY-CDs are	
	AIMS	No longer valid
	AUR	Claim has an Aur ISSUE
	FIELD	Building claim to send to field
	DISASTER	TP in a declared disaster area
	IDT	Identity theft
	MIRROR	Mirror problem
	PANES	Abuse issue
	RESEDLTR	Resent a letter

**Exhibit 2.3.77-3 (Cont. 2) (01-01-2014)****Stage Data**

	WTG1040	Waiting for 1040 to post
	WTGCRPOST	Waiting for credit to post
	WTGSSNVAL	Waiting for SSN to validate
	OTHER	Other reason than those listed here
Stage 07	The transfer or receipt of a case where the taxpayer has protested the determination or another office has requested the case. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 03 or 05 must have been entered previously. TO-AREA or FROM-AREA must be entered, but not both, and must be valid. Multiple Stages 07 are permitted. ACTIVITY-CD is optional. See STAGE 02 for valid entries.	
Stage 08	This stage has a dual tracking purpose. The first update is when the case has been sent to local review and the second update is after it has been reviewed; the reviewer's determination. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 03 or 05 must have been entered previously. Only one Stage 08 is permitted. ACTIVITY-CD may be entered. If it is not, 'TOREVU' will be assumed. If it is entered, valid codes are:	
	RNSF	Returned; not supported by facts
	RNSL	Returned; not supported by law
	ROTH	Returned; Other
	RPRD	Returned for account problem resolution
	MSRT	Misrouted
	APPR	Approved
Stage 09	This stage has a dual tracking purpose. The first update is when the case has been sent to centralized review and the second update is, after it has been reviewed, the reviewer's determination. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 05 or 30 must have been entered previously. ACTIVITY-CD may be entered. If it is not, 'TOREVU' will be assumed. If it is entered, see Stage 08 for valid codes. Only one Stage 09 is permitted.	
Stage 10	Case is being reworked. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 3, 11, 12, 15 or 30 must have been entered previously, or stage 08 or 09 with an Activity Code that begins with the letter 'R'. Multiple Stages 10 are permitted.	
Stage 11	Preliminary determination has been issued. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously, but stage 29 must not. An ADP-CD and CODE-SECTION must be entered. See exhibit 2.3.77.4 for valid entries. If the ADP-CD is 'P' or 'D', a REASON-CD must be entered. See exhibit 2.3.77.4 for valid entries. Only one Stage 11 is permitted per consideration.	

**Exhibit 2.3.77-3 (Cont. 3) (01-01-2014)****Stage Data**

Stage 12	Final determination has been issued. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 08 or 09 must have been entered previously, but stage 29 must not. An ADP-CD and CODE-SECTION must be entered. See exhibit 2.3.77.4 for valid entries. If the ADP-CD is 'P' or 'D', a REASON-CD must be entered. See exhibit 2.3.77-4 for valid entries. Multiple Stage 12 are permitted.
Stage 13	Relief amount (tax, penalties & interest) allowed in stage 11/12. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 13 must be entered for stages 12 and may be entered for stage 11. The Determination made on the case must be to allow or partially allow the claim and the amount of the claim allowed will be entered in the AMT-ALLOWED field.
Stage 14	Relief amount (tax, penalties & interest) disallowed in stage 11/12. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 14 must be entered for stages 12 and may be entered for stage 11. The determination made on the case must be to disallow or partially allow the claim and the amount of the claim that has been disallowed will be entered in the AMT-DISALLOWED field. Only one Stage 14 is permitted per consideration.
Stage 15	Case has been received in the Appeals Office. Stage date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously. Only one Stage 15 is permitted per consideration.
Stage 16	Appeals has issued a determination letter. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 15 must have been entered previously. An ADP-CD and CODE-SECTION must be entered. See exhibit 2.3.77-4 for valid entries. If the ADP-CD is 'P' or 'D', a REASON-CD must be entered. See exhibit 2.3.77-4 for valid entries.
Stage 17	Relief amount (tax, penalties & interest) allowed in stage 16. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 17 must be entered for stage 16 if the determination made on the case is to allow or partially allow the claim and the amount of the claim allowed will be entered in the AMT-ALLOWED field.
Stage 18	Relief amount (tax, penalties & interest) disallowed in stage 16. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 18 must be entered for stage 16 if the Determination made on the case is to disallow or partially allow the claim and the amount of the claim that has been disallowed will be entered in the AMT-DISALLOWED field.
Stage 19	The requesting spouse has petitioned Tax Court. Stage date may be entered. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously. Only one Stage 19 is permitted per consideration.



**Exhibit 2.3.77-3 (Cont. 4) (01-01-2014)****Stage Data**

Stage 20	Tax Court has issued a determination letter. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 19 must have been entered previously. An ADP-CD and CODE-SECTION must be entered. See exhibit 2.3.77.4 for valid entries. If the ADP-CD is 'P' or 'D', a REASON-CD must be entered. See exhibit 2.3.77.4 for valid entries. Only one Stage 20 is permitted per consideration.	
Stage 21	Relief amount (tax, penalties & interest) allowed in stage 20. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 21 must be entered for Stage 20 if the decision made on the case must is to allow or partially allow the claim. The amount of the claim allowed will be entered in the AMT-ALLOWED field.	
Stage 22	Relief amount (tax, penalties & interest) disallowed in stage 20. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 22 must be entered for stage 20 if the decision made on the case is to disallow or partially allow the claim and the amount of the claim that has been disallowed will be entered in the AMT-DISALLOWED field.	
Stage 23	SBSE Post-Assessment case transferred to CCISO. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 11 or 12 must already be entered. More than 1 stage 23 is allowed. Unit may be entered.	
Stage 24	Automated Under reporter. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 1 must already be entered. Multiple Stages 24 are allowed. ACTIVITY-CD must be entered. Valid ACTIVITY-CDs are:	
	RECON	Reconsideration case
	LANTZ	Lantz court case
Stage 25	Reconsideration. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 11, 12, 29 or 30 must already be entered. Multiple Stage 25 are allowed. ACTIVITY-CD must be entered. Valid ACTIVITY-CDs are:	
	ADDI	Additional Information
	APNC	All 6015 Provisions not considered
	IRSE	IRS Error
	ORT	Original return not processed when claim received
	MCGE	Claims being considered due to the McGee Court decision.
Stage 26	Determinations that cannot be processed. Stage Date may be entered. If it is, it must not be prior to the previous stage. If it is not entered, Today's Date will be assumed. Stage 03 must already be entered. More than 1 stage 26 is allowed. ACTIVITY-CD must be entered. Valid ACTIVITY-CDs are:	
	BKCY	Bankruptcy

**Exhibit 2.3.77-3 (Cont. 5) (01-01-2014)**  
**Stage Data**

	CINV	Criminal Investigation
	COMB	Combat Zone
	CSED	Collection Statue About to Expire
	LEVY	Levy (Pending for NRS)
	LIT	Case is in litigation
Stage 27	Post Determination. This stage will be used while the case is in the closing unit, during the time period while they are determining the amounts and codes for form 12810. Unit must be entered. Stage date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 11, 12, 16, 20 or 29 must have been entered previously. More than one Stage 27 is permitted.	
Stage 28	MFT 31 Processing. This stage will be used when waiting for the transfer process to MFT 31. Stage date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 27 must have been entered previously. Only one Stage 28 is permitted.	
Stage 29	Form 8857 is non-qualifying. This stage is used when it is determined that the case fails to meet Innocent-Spouse eligibility. Stage date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. Stage 01 must have been entered previously. ACTIVITY-CD must be entered and shows the reason the case could not be considered. Only one Stage 29 is permitted per consideration. Valid Activities are:	
	ACTP	Account problems needs correction, no innocent spouse issue
	BSOS	Barred Statute One Signature
	CSED	Collection Statute Date Expired
	FP	Full paid and the taxpayer did not request a refund
	FS	Filing Status
	INJS	Injured Spouse Claim
	INVA	Invalid Request
	NORF	No return filed for the year T/P is requesting relief
	OT	Other Tax
	PAND	Pre-assessment no deficiency
	SREQ	Second Request
	UNPR	Unprocessable Form 8857
	WITH	Withdrawal

**Exhibit 2.3.77-3 (Cont. 6) (01-01-2014)****Stage Data**

Stage 30	<p>Case Closed. This stage will be used when all action is complete on the request. Stage date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. If the case was closed as non-qualifying, a stage 29 must have been entered. Multiple Stages 30 are permitted. ACTIVITY-CD is required and must be one of the following:</p> <table><tr><td>ACCTCORR</td><td>Account Correction</td></tr><tr><td>NOACCTP</td><td>No Account Problem</td></tr><tr><td>NOREPLY</td><td>No reply from taxpayer for requested information. Requires stage 29 with activity UNPR</td></tr></table>	ACCTCORR	Account Correction	NOACCTP	No Account Problem	NOREPLY	No reply from taxpayer for requested information. Requires stage 29 with activity UNPR
ACCTCORR	Account Correction						
NOACCTP	No Account Problem						
NOREPLY	No reply from taxpayer for requested information. Requires stage 29 with activity UNPR						
Stage 31	<p>Letter to Claimant after Closure. This stage will be used when IRS send a letter to the claimant after he case has been closed and the claimant asks for further action. Stage date may be entered. If it is, it must not be prior to the previous stage. If it is not, Today's Date will be assumed. A stage 30 must have been entered. Multiple Stages 31 are permitted.</p>						

**Exhibit 2.3.77-4 (01-01-2009)****Valid Determination Codes**

Valid ADP Codes:

A	Relief Allowed
D	Relief Disallowed
P	Relief Partially Allowed

Valid Code Sections:

6013e	IRC section 6013(e)
6015b	IRC section 6015(b)
6015c	IRC section 6015(c)
6015fd	IRC section 6015(f) deficiency (understatement)
6015fo	IRC section 6015(f) original liability (underpayment)
66ceqr	IRC section 66(c) equitable relief
66cins	IRC section 66(c) innocent spouse
CDPA	determination accepted
CDPD	determination disallowed
CDPP	partial determination
LITA	litigation accepted
LITAD	litigation disallowed
LITAP	partial litigation

Valid Reason Codes:

**Exhibit 2.3.77-4 (Cont. 1) (01-01-2009)**
**Valid Determination Codes**

A	—	attribution	All code sections
B	—	benefit	All code sections
BT	—	belief tax paid	All code sections
C	—	CSED Expired	All code sections
DA	—	disqualified assets	All code sections
E	—	equitable	All code sections
FT	—	fraud/fraudulent transfers	All code sections
I	—	injured spouse	All code sections
K	—	knowledge	All code sections
MS	—	marital status	All code sections
NB	—	no basis in law	All code sections
O	—	other	All code sections
OA	—	original assessment	All code sections
OC	—	offer in compromise	All code sections
RB	—	refund barred	All code sections
RJ	—	Res Judicata	All code sections
P	—	paid in full	All code sections
S	—	statute barred	All code sections
T	—	\$threshold	All code sections
V	—	verification missing	All code sections

**Exhibit 2.3.77-5 (01-01-2009)****Appeals Office Codes**

Appeals Office Code	Appeals Office
10	Atlanta
12	Greensboro
13	Jacksonville
14	Miami
15	Nashville
20	Buffalo
21	Boston
22	Hartford
23	Manhattan
24	Long Island
31	Chicago
33	Milwaukee
35	St. Louis
36	St. Paul
41	Cincinnati
43	Detroit
44	Indianapolis
50	Dallas
51	Denver
52	Houston
53	New Orleans
54	Oklahoma
55	Austin
60	Los Angeles
61	Phoenix
63	Laguna Niguel
64	San Francisco
65	Seattle
68	San Jose
71	Baltimore

**Exhibit 2.3.77-5 (Cont. 1) (01-01-2009)**  
**Appeals Office Codes**

72	Newark
73	Philadelphia
75	Richmond

