



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.19.7

OCTOBER 24, 2023

EFFECTIVE DATE

(10-24-2023)

PURPOSE

- (1) This transmits revised IRM 4.19.7, Liability Determination, IMF Automated Underreporter (AUR) Technical System Procedures.

MATERIAL CHANGES

- (1) IRM 4.19.7.2.1.1(1) - Added caution
- (2) IRM 4.19.7.2.1.1(2) - Added note
- (3) IRM 4.19.7.3(5) - Added note
- (4) IRM 4.19.7.7.8(2)(2nd table) - Updated instructions in second column for printing report
- (5) IRM 4.19.7.10.2(2)(3) - Added new 3) for exit instruction
- (6) IRM 4.19.7.10.11 - Converted to table
- (7) IRM 4.19.7.10.11.2(2) - Updated instruction reference for computing SE Tax
- (8) IRM 4.19.7.10.11.2(3) - Added new (3) for exit instruction
- (9) IRM 4.19.7.10.11.3(4) - Updated instruction reference for computing the IRA window
- (10) IRM 4.19.7.10.11.3(5) - Added new (5) for exit instruction
- (11) IRM 4.19.7.10.11.4(3) - Updated instruction reference for computing W/H
- (12) IRM 4.19.7.10.11.4(4) - Added new (4) for exit instruction
- (13) IRM 4.19.7.10.11.5(3) - Updated instruction reference for computing excess SST/RRT
- (14) IRM 4.19.7.10.11.5(4) - Added new (4) for exit instruction
- (15) IRM 4.19.7.10.11.6(3) - Updated instruction reference for computing SITR
- (16) IRM 4.19.7.10.11.6(4) - Added new (4) for exit instruction
- (17) IRM 4.19.7.10.11.7(4) - Updated instruction reference for computing SSA/RRB
- (18) IRM 4.19.7.10.11.7(5) - Added new (5) for exit instruction
- (19) IRM 4.19.7.10.11.8(2) - Updated (2) for instruction on accessing SST ON TIPS window
- (20) IRM 4.19.7.10.11.8(3) - Added new (3) with instruction reference for computing SST ON TIPS window
- (21) IRM 4.19.7.10.11.8(4) - Added new (4) for exit instruction
- (22) IRM 4.19.7.10.11.8(5) - Updated instruction reference for when reasonable cause criteria has been met
- (23) IRM 4.19.7.10.11.8(6) - Added new (6) for exit instruction

- (24) IRM 4.19.7.10.11.9(1)(table)(2nd row, step 3) - Updated instruction reference for when Lump Sum Tax does not need to be recomputed
- (25) IRM 4.19.7.10.11.9(1)(table)(3rd row, step 3) - Updated instruction reference for when Lump Sum Tax does need to be recomputed
- (26) IRM 4.19.7.10.11.10(3) - Updated instruction reference for computing the SEP deduction
- (27) IRM 4.19.7.10.11.10(4) - Added new (4) with instruction reference for computing the SEP deduction during response phase
- (28) IRM 4.19.7.10.11.10(5) - Added new (5) for exit instruction
- (29) IRM 4.19.7.10.11.11(3) - Updated instruction reference for computing DCB
- (30) IRM 4.19.7.10.11.11(4) - Added new (4) for exit instruction
- (31) IRM 4.19.7.10.11.12(3) - Updated instruction reference for computing EPAB
- (32) IRM 4.19.7.10.11.12(4) - Added new (4) for exit instruction
- (33) IRM 4.19.7.10.11.13(3) - Added new (3) with instruction reference for computing Savings Bond Exclusion
- (34) IRM 4.19.7.10.11.13(4) - Added new (4) for exit instruction
- (35) IRM 4.19.7.10.11.14(3) - Added new (3) with instruction reference for computing ADDITIONAL FICA TAX
- (36) IRM 4.19.7.10.11.14(4) - Added new (4) for exit instruction
- (37) IRM 4.19.7.10.11.15(3) - Updated instruction reference for computing SCHEDULE D LOSS
- (38) IRM 4.19.7.10.11.15(4) - Added new (4) for exit instruction
- (39) IRM 4.19.7.10.11.16(3) - Updated instruction reference and renumbered remaining steps
- (40) IRM 4.19.7.10.11.17(3) - Updated instruction reference for computing SLID
- (41) IRM 4.19.7.10.11.17(4) - Added new (4) for exit instruction
- (42) IRM 4.19.7.10.11.20(3) - Updated instruction reference for computing additional Medicare tax
- (43) IRM 4.19.7.10.11.20(4) - Added new (4) for exit instruction
- (44) IRM 4.19.7.10.11.21(3) - Updated instruction reference for computing additional Medicare tax withheld
- (45) IRM 4.19.7.10.11.21(4) - Added new (4) for exit instruction
- (46) IRM 4.19.7.10.11.22(3) - Updated instruction reference for computing TOTAL ADDITIONAL TAX NOW AMOUNT
- (47) IRM 4.19.7.10.11.22(4) - Added new (4) for exit instruction
- (48) IRM 4.19.7.10.12.1(3) - Updated instruction reference for actions needed to move through fields
- (49) IRM 4.19.7.10.12.2.1(3) - Updated instruction reference for when Schedule A is present
- (50) 4.19.7.10.12.2.1(4) - Added new (4) for exit instruction

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- (51) IRM 4.19.7.10.12.2.2(3) - Updated instruction reference for entering the STANDARD DEDUCTION window
 - (52) IRM 4.19.7.10.12.2.2(4) - Added new (4) for exit instruction
 - (53) IRM 4.19.7.10.12.2.3(3) - Updated instruction for entering/verifying charitable contributions
 - (54) IRM 4.19.7.10.12.2.3(4) - Added new instruction for entering/verifying QBID
 - (55) IRM 4.19.7.10.12.2.3(5) - Added new (5) for exit instruction
 - (56) IRM 4.19.7.10.12.2.4(3) - Updated instruction reference for completion of the 8615 TAX window
 - (57) IRM 4.19.7.10.12.2.4(4) - Added new (4) for exit instruction
 - (58) IRM 4.19.7.10.12.2.5(3) - Updated instruction reference for completion of the SCHEDULE D window
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- (89) IRM 4.19.7.12.1(4) - Added note
- (90) IRM 4.19.7.13.1.1(1) - Converted to table
- (91) IRM 4.19.7.16.1.1(4)(table) - Updated instructions in second column for printing report
- (92) IRM 4.19.7.16(6) - Converted to table
- (93) Throughout the IRM corrected grammar
- (94) Throughout the IRM removed references to Tax Year 2019 and added references to Tax Year 2022

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.19.7, effective 10/6/2022, for tax years 2022, 2021, and 2020. The following IRM Procedural Updates are incorporated: IPU 22U1170 dated 12/6/2022, 23U0347 dated 3/3/2023

AUDIENCE

AUR tax examiners and management officials at Small Business/Self-Employed sites

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4.19.7

IMF Automated Underreporter (AUR) Technical System Procedures

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Exhibits

4.19.7-1 Abbreviations

4.19.7-2 Glossary

4.19.7.1
(09-19-2017)
Program Scope and Objectives

- (1) This IRM provides instructions to clerical and technical staff for using the AUR system which consists of various screens and windows. Cases selected for the AUR program are worked by tax examiners who perform an in-depth analysis of each case. The tax examiner determines if the discrepant income or deduction(s) in question are satisfactorily identified on the tax return.
- (2) Purpose. This IRM section provides procedures for use of the AUR system to Small Business/Self Employed (SB/SE) employees to work the AUR program.
- (3) Audience. These procedures apply to employees who work in SB/SE IMF AUR.
 - Management Officials
 - Lead Tax Examiners
 - Tax Examiners
 - Lead Clerks
 - Clerks
- (4) Policy Owner. The IMF AUR Program is under SB/SE Examination, Field and Campus Policy.
- (5) Program Owner. IMF AUR Policy, under Exam Field and Campus Policy, is responsible for providing procedures to work the IMF AUR Program and for oversight of the AUR system.

4.19.7.1.1
(09-19-2017)
Background

- (1) Potential AUR cases are systemically identified through computer matching of tax returns with corresponding Information Returns Master File (IRMF) payer information documents. Cases are selected for inventory in a manner determined to provide overall compliance coverage. Selected cases undergo an in-depth review by a tax examiner to identify underreported and/or overdeducted issues which require further explanation to resolve the discrepancy.

4.19.7.1.2
(09-19-2017)
Authority

- (1) Chapter 61 of the Internal Revenue Code (Information and Returns), Subchapter A (Records and Returns), Part III (Information Returns), sections 6031 – 6059, contain the requirements for the filing of information returns for income reporting purposes. Rev. Proc. 2005-32 identifies taxpayer contacts to verify a discrepancy between the taxpayer's tax return and an information return, or between a tax return and information otherwise in the IRS's possession as taxpayer contacts and other actions not considered an examination, inspection or reopening.

4.19.7.1.3
(09-19-2017)
Responsibilities

- (1) The Director, Exam Field and Campus, Small Business/Self Employed, is the executive responsible for the IMF AUR Program.
- (2) The AUR Program Manager, Headquarters Examination Operations, Field and Campus Policy, IMF AUR Policy is the executive responsible for IMF AUR policy and the procedures in this IRM.

4.19.7.1.4
(09-19-2017)

Program Reports

- (1) Information return data is processed and stored on the AUR system. The AUR system stores tax return information for use in determining discrepancies for various income, deductions and credits (i.e., wages, interest, gambling winnings, IRA contributions, mortgage interest, and education credits, etc.). Proposed changes notices (CP 2000) are generated after a tax examiner compares the information return data to the tax return data and determines a discrepancy exists. The AUR system maintains data for cases selected into the AUR program for the ten most current tax years, including proposed change amounts, and assessment data. Complete copies of notices and letters issued to taxpayers are maintained on the AUR system for the three most current tax years.
- (2) Selected inventory is monitored and maintained through use of the AUR system.

4.19.7.1.5
(09-19-2017)

Terms

- (1) Terms used in this IRM are listed and defined in Exhibit 4.19.7-2 Glossary.

4.19.7.1.6
(09-19-2017)

Acronyms

- (1) Acronyms used in this IRM are listed and defined in Exhibit 4.19.7-1, Abbreviations.

4.19.7.1.7
(09-19-2017)

Related Resources

- (1) The following additional IRMs and publications/documents are listed when AUR determines in-depth research is required to resolve issues not covered in this IRM. When reference to one of the related IRMs is required for AUR processing, the complete IRM reference will be stated in this IRM.
 - IRM 1.4.19, Automated Underreporter Technical and Clerical Managers and Coordinators Guide
 - IRM 4.19.3, IMF Automated Underreporter Program

4.19.7.2
(09-19-2017)

AUR System

- (1) The AUR system consists of various screens and windows used to determine if the discrepant income or deduction(s) in question are satisfactorily identified on the tax return.

4.19.7.2.1
(11-12-2010)

The AUR Workstation

- (1) Each Automated Underreporter (AUR) workstation is equipped with a monitor, keyboard and mouse.
 - The monitor initially displays the login screen. Once you are logged into the computer, various Windows based applications display. AUR is one of those applications. Within the AUR application various menus display to provide access to taxpayer information.
 - The keyboard allows you to communicate with the computer by entering information.
 - The mouse is a hand operated device that enables you to control the location of the cursor on the screen.
- (2) The button to turn on the monitor is generally located beneath the screen on the front of the monitor. The power is on when the indicator light displays. The monitor adjustment controls are set to the appropriate positions. There are also brightness and contrast controls on the front or the side of the monitor.

- (3) The keyboard contains several types of keys for entering commands or information into the system. Some of the keys are used to log into the workstation itself, while others are used in the AUR application.

Type of Key	Description
Cursor Control Keys (arrows)	Move the cursor.
Function Keys (keys identified as F1- F12)	Perform commands defined by the AUR program and various actions depending on the key selected.
Indicator Lights	Indicate when the <Num Lock> or <Caps Lock> key is on.
Letter/punctuation Keys	Use for text entry.
Numeric Keypad	Enters numbers when <Num Lock> is on or moves cursor when <Num Lock> is off.
Window Keys	Access the Start Menu.

- (4) Function keys are used to perform the following actions:

Action	Function Key
Accept/Commit	<F4>
Alternative (used when signing on to windows)	<ALT>
Capital Letter Lock	<CAPS LOCK>
Clear Field	<F5>
Clear Form	<F7>
Control (used when signing on to windows)	<CTRL>
Delete Backward	<BACKSPACE>
Delete Character	<DELETE>
Delete Line	<SHIFT><BACKSPACE>
Delete Record	<F3>
Enlarge Report	<F11>
Exit	<F8>
Highlight Main Menu	<ALT>
Insert Record	<F2>
List Key	<F6>

Action	Function Key
Next Field	<ENTER> or <TAB>
Next Window	<F12>
Number Lock	<NUM LOCK>
Page Down	<SHIFT> DOWN Arrow
Page Up	<SHIFT> UP Arrow
Previous Field	<SHIFT><TAB> or <SHIFT><ENTER>
Previous Window	<SHIFT><F12>
Print Screen	<PRINT SCR>
Screen Lock	<CTRL><ALT><DELETE>
Select Main Menu	<ALT> and Underlined Menu Letter
Show Keys	<CTRL><K>

- (5) The arrow keys are used to move the cursor up, down, left and right.
- (6) There are several keys located on the keyboard that are not used by AUR. They are the Home key, the End key, the Page Up key and Page Down key.

4.19.7.2.1.1
(10-09-2018)

Assistive Technology

- (1) AUR may pose issues for users of JAWS, Dragon and ZoomText in the following areas:

- keyboard navigation
- field labeling
- error messages
- table structure

Caution: If a user is having issues with the software they should contact their manager for assistance. The manager will take actions to provide assistance with preparing a ticket, if needed, or addressing issues. If a user needs assistance with performing their tasks, the manager may assign an individual to assist, i.e., explaining the information displayed on the screen.

- (2) Keyboard Navigation - some functions are only available by using the mouse:
- Notice and Letter History - from the case history screen
 - Fields in Return Value, Case Analysis, Summary screen, Batch Building that do not allow entries are not keyboard navigable. These functions are essential to AUR processing.

Note: There is no work around for these functions.

- (3) Field Labeling - Jaws cannot interact with form controls due to lack of readable labels for the visual controls. This pertains to all labels within the AUR system.

4.19.7.2.2 (12-06-2022) System Authorization and Security

- (4) Error Messages are conveyed through the use of color however these messages contain words such as “Error” or “Warning” at or near the beginning of the message.

- (1) Access to any IRS system, including the AUR system is restricted to **authorized users**. Access to AUR requires a Business Entitlement Access Request System (BEARS) and management approval. The AUR Coordinator, appropriate management official and/or security personnel must authorize individual user access.
- (2) A security profile is established and maintained for each user. Users may choose their own password. Each password should:
- Not be changed for 1 day (24 hours)
 - Be at least fourteen characters
 - Not start with abc
 - Not start with xyz
 - Not start with 321
 - Not start with 123
 - Not start with 1234
 - Not be the same as or like server name
 - Not be too simple i.e. welcome1, database1, user1234, password1
 - Contain a minimum of one lower case alpha character, one upper case alpha character, one numeric character, and one special character
 - Special character cannot be the last character of the password

Note: The following special characters are valid for AUR passwords:

Special character	Title
#	pound sign
_	underscore
-	hyphen or minus sign
+	plus sign
(left parenthesis
)	right parenthesis
=	equal sign
!	exclamation point
:	colon
?	question mark

- Differ from the user’s login (including any reverse or circular shift of the login)
- Differ by at least 4 characters from the previous password

Caution: AUR passwords are case sensitive. Use of special characters, other than those shown above, will cause the user problems when trying to access certain reports.

- (3) The AUR system displays the number of days before the password will expire on the bottom of the AUR screen. New passwords must vary from old passwords by at least four characters.
 - (4) AUR user profiles are established to allow access to the specific areas of the AUR system needed to perform your assigned duties. Inform your manager if you are prohibited from accessing an area of the system needed to complete an assigned task.
- Note:** Due to security issues it is imperative users are assigned the appropriate profile code. See IRM 1.4.19, Automated Underreporter Technical and Clerical Managers and Coordinators Guide.
- (5) The AUR system produces audit trail information. All user activities are tracked from log on to log off. Each user must ensure only authorized accesses are performed. Do not attempt unauthorized system queries.
 - (6) To ensure the security and integrity of the AUR system:
 - a. Protect your password. Do not reveal it to anyone.
 - b. Never allow anyone access to the system using your login and password.
 - c. If you have reason to believe your password has been compromised, alert your manager immediately.
 - d. Lock your workstation when it is not in use.
 - e. Log off the system at the end of your shift.
 - f. Never leave your workstation with sensitive information displayed on the screen.
 - g. Do not eat or drink near computer hardware.
 - h. Use computers and software for official purposes only.
 - i. Do not copy licensed or copyrighted software for private use. It is a violation of federal law with civil and criminal penalties.
 - j. Retrieve your hard copy prints from the printer timely. Give prints, remaining near or on the printer for an extended period of time, to your manager for disposition.

4.19.7.3
(09-28-2022)
**Accessing the AUR
System**

- (1) The AUR application contains various screens and windows used in conjunction with the taxpayer's return information to determine if a discrepancy exists. A login and password are required to access the AUR application.
- (2) A Smart ID badge, login and password are needed to gain access to your computer. You need to log onto your computer to access the AUR application.

Note: For users who are set up with Single Sign On (SSO), a Personal Identification Number (PIN) is required to access your computer.

- (3) To display the Windows 7/ Windows 10 logon window:
 - 1. Insert Smart ID badge.
 - 2. Depress the <CTRL><ALT> keys simultaneously. The logon screen displays.
 - 3. Enter your SEID (standard employee identifier) (log in) and password.
 - 4. Hit <Enter>.
- (4) Before accessing, the user must create a shortcut to place on their desktop. Take the following actions to create the shortcut:

1. Access Microsoft Edge.
 2. Enter the following information in the browser *http://aurweb.enterprise.irs.gov/forms/frmservlet?config=AUR*
 3. Select **"File"**
 4. Select **"Send"**
 5. Select **"Shortcut to Desktop"**
- (5) If you are a new user, the first time you logon to the workstation use the assigned/temporary password. The system displays a message that your password has expired and prompts you to change your password. Change your password by taking the following actions:
1. Enter your temporary password.
 2. Choose a new password following the guidelines provided in IRM 4.19.7.2.2 (2), System Authorization and Security.
 3. Re-enter your new password.
 4. Click on the OK.

Note: Once the required information is entered the workstation desktop applications appear.

- (6) Once the required information is entered, the workstation desktop application icons display. From the desktop double click on the **"AUR"** icon. The AUR system logon screen displays with fields to enter your user name and password. To gain access to the AUR system, take the following actions:

Note: If you are a new user, your user name and temporary password is provided to you. Use this information to initially gain access to the AUR system.

1. Enter your SEID in the user name field.
 2. **<Tab>** to or click in the password field (**Do Not** press enter to get to this field).
 3. Enter AUR password.
 4. Click on **"Logon"** or press **<Enter>**.
- (7) You can change your password at any time by holding down the **<ALT>**key and the letter in quotations below:
1. Select **"S"ecurity** from the AUR YEAR MENU screen.
 2. Select **change "P"assword** from the drop-down menu.
 3. Enter your old password.
 4. Choose a new password following the guidelines provided in IRM 4.19.7.2.2 (2), System Authorization and Security, above.
 5. Re-enter your new password.
 6. Click on the OK or press **<Enter>**.
- (8) Once access is granted to AUR, the "Message of the Day" (MOTD) window displays with the AUR YEAR MENU screen across the top. Messages appear at the bottom of the MOTD window indicating:
- The date of your last successful login and the number of failed login attempts, if applicable.
 - The number of days remaining until password expires.

- (9) Anytime you are leaving your workstation it is necessary to “lock” your screen. This prevents anyone from using your workstation for unauthorized purposes and protect taxpayer information. To screen lock your workstation remove your Smart ID badge.

Caution: If your screen does not lock when removing your SMART ID badge, you must use <CTRL><ALT> to screen lock your work station.

- (10) To unlock your workstation, insert your Smart ID badge and press any key or move the mouse. The “**Computer Locked**” window displays. Press <CTRL><ALT> to unlock the computer. The prompt for your password or PIN displays. Enter your Windows password or your 6-digit PIN, not your AUR password to unlock the workstation. The windows you were last working in are displayed.
- (11) The AUR system automatically logs the user out of the system after 480 minutes (8 hours) of inactivity. You **must** log out of AUR during your lunch period to prevent the system from logging you off during the day. The 480 minutes begins when you log into the year menu.
- (12) To logoff the AUR system, click on “**Exit**” from the AUR YEAR MENU screen. Close the “**Automated Underreporter Microsoft Edge**” window.

4.19.7.3.1
(09-22-2020)
Snagit

- (1) The Snagit tool allows a user to capture an image text or video of an area, window or screen. To open **Snagit** take the following actions:
1. Select “**Windows icon**” at the bottom of your screen.
 2. Select the “**TechSmith**” folder.
 3. Select “**Snagit 2021**”.
- (2) The All-in-One profile allows you to capture the following:
- a. A specific region.
 - b. The full screen.
 - c. An entire window.
 - d. A web page - this allows you to scroll to capture the entire page.
 - e. Panoramic.
 - f. Specific text from a window.
- (3) Advanced capture profile allows you to capture the following:
- a. A menu.
 - b. Multiple areas.
 - c. Record a screen video.
 - d. Items from clipboard.
 - e. A file.
 - f. A specific object.
 - g. A freehand capture.
- (4) To open Snagit Editor:
1. Select the type of capture you would like to do. For most, the region works best.
 2. Move the toggle button of Preview in Editor to the on position.
 3. Click on the large red Capture button to capture the image.

- (5) In Snagit Editor you can add text, callout shapes to make comments, add arrows to point to something, add a stamp, highlight something, add shapes and erase portions you do not need. You can also cut out, crop, trim, rotate, add borders and change the way the image looks with filters, color effects, spotlights and watermarks.
- (6) By accessing the Help screen, you can view tutorials that can help you if you are having problems with Snagit.
- (7) To set up Snagit to open when you log on to the computer and to change the default print settings, take the following actions:
 1. Select File from the screen capture window.
 2. Select Capture Preferences.
 3. Select the First tab "General", and place a check mark in the "Run Snagit when Windows starts" box.
 4. Click OK.
- (8) To set up Snagit to print correctly with one key option, take the following actions:
 1. Open Snagit by clicking on the Windows 10 icon at the bottom of your screen.
 2. Select the TechSmith folder.
 3. Select Snagit 2021.
 4. Select the Image tab on the left side of the Snagit window.
 5. Set the Selection to "Fullscreen".
 6. Set the Effects to "None".
 7. Set the Share to "Printer".
 8. If "Preview in Editor" is selected, click to unselect.
 9. Under the red capture button, click the "Add Hotkey" button.
 10. Click the "prt scr" key on the upper right portion of your keyboard.
 11. Close Snagit.

4.19.7.4 (10-03-2019) Using Menus

- (1) Menus give you a list of options from which you may select screens, windows, and commands. After you have selected the AUR tax year you want to access, you are taken to a main menu. The main menu that displays when you log on the AUR system, depends on your user profile.
- (2) The Tax Examiner Main Menu displays as shown below:
 - **"S"ecurity**
 - **"A"nalysis**
 - **"A"nalysis**
 - **re"V"iew**
 - **"W"indow**
 - **"E"xit**

Description of main menu items

Label	Description
“S”ecurity	Displays a list of what the user is currently accessing.
“A”nalysis	Displays the CASE ANALYSIS screen. From this screen, additional screens/windows may be selected for analyzing AUR cases.
re“V”iew	Provides the user access to the screens for the purpose of quality review or viewing a case that is not assigned to user and viewing the history of a case.
“W”indow	Displays a list of windows the user is currently accessing. A bullet next to the window name identifies the most recent window accessed.
“E”xit	Allows the user to log off the AUR system.

- (3) The location of the cursor or the highlighted options determines which menu option is selected. Menu options are selected by using the mouse or keyboard.
- (4) To select an option from the Case Analysis Menu using the mouse, take the following actions:
 1. Place the cursor on the menu option you want to select.
 2. Click the left mouse button.
- (5) Most main menu options contain additional options on a drop-down menu. The drop-down menu displays when a main menu option is highlighted.
- (6) To select an option from the drop-down menu using the mouse, take the following actions:
 1. Place the cursor on the drop-down menu item you want to select.
 2. Click the left mouse button.
- (7) There are additional menu options available from a drop-down menu. This type of menu is a pull-right menu. The pull-right menu displays when a drop-down menu option with an arrow is highlighted.
- (8) To select an option from the pull-right menu using the mouse, take the following actions:
 1. Place the cursor on the main menu option you want to select.
 2. Click the left mouse button to display the drop-down menu options.
 3. Highlight the drop-down menu option followed by an arrow. The pull-right menu options display.
 4. Place the cursor on the pull-right menu item you want to select.
 5. Click the left mouse button.
- (9) When using the keyboard to select main menu options, press **<Alt>** and the underlined letter of the menu option. When the pull-down menu displays, press the underlined letter of the menu option you are selecting on your keyboard. This also applies to any pull-right menus. There is no need to press and hold the **<Alt>** key again. You may also use the down arrow key to select the drop-

down menu. When the drop-down menu displays, use the arrow keys to navigate up and down the menu. Most menu options also contain an underlined letter. To select an option from the drop-down menu, press the underlined letter on your keyboard. Using this method is a good tool to help familiarize you with the menu options.

Example: To select the Analysis menu, press **<Alt>** and **"A"**. The CASE ANALYSIS screen displays.

- (10) To select an option from the drop-down menu using the keyboard, take the following actions:
 - 1. Press **<Alt>** and the underlined Case Analysis menu letter.
 - 2. Press the left and right arrow keys to move across the Case Analysis menu until the desired selection is located.
 - 3. Press the underlined letter of the drop-down menu.
- (11) To select an option from the pull-right menu using the keyboard, take the following actions:
 - 1. Press **<Alt>** and the underlined letter to select a drop-down menu.
 - 2. Press the up and down arrow keys until the option with a pull-right menu is highlighted.
 - 3. Press the right arrow key to move across to the pull-right menu and the up and down arrow keys to the desired menu option.
 - 4. Press the underlined letter of the pull-right menu or press **<Alt>** and the underlined Case Analysis menu letter to select a drop-down menu.
 - 5. Press the underlined drop-down menu letter to select the pull-right menu.
 - 6. Press the underlined pull-right menu letter.
- (12) When a menu option is selected in error or when you want to dismiss a menu displayed using the mouse, take the following actions:
 - 1. Place the cursor on another menu option or in a blank area.
 - 2. Click the left mouse button.
- (13) To dismiss the menu(s) using the keyboard, press **<F8>**.

4.19.7.5 (12-06-2022) **Components of a Screen/Window**

- (1) A screen displays over the entire visual area where a window displays on top of an already displayed screen when selecting an option from a menu. There are several different areas of a screen/window.
 - a. The Title Bar gives the title of the screen or window.
 - b. The Menu Bar provides menu options from which you can select an additional screen(s)/window(s).
 - c. The Message Area displays in the center of the screen to alert you to certain situations. Click on **"OK"** or place the arrow within the window and press **<Enter>** to acknowledge the message before you continue.
 - d. The Hint Text displays, at the bottom of the screen, for most fields within a screen or window. It describes the field entry to be verified or input.
- (2) The following windows may display when you leave a screen/window.
 - a. The Warning window provides information you must acknowledge before you continue.

- b. The Alert window alerts you to certain situations you must acknowledge and make the necessary corrections before you continue.
- (3) The cursor location determines which screen/window is active. The title bar and outside lines of the screen/window are highlighted when the cursor is positioned within the active screen/window. Move the mouse until the cursor is positioned within the screen/window to be used after selecting a menu option.
- (4) Some of the windows contain more items than displays on the window at one time. View this information by using the Scroll Bar located on the right side of the window. Click on the arrows located on the top and bottom of the bar to scroll through the remaining information.
- (5) There are several windows that require a computation or information to be entered or verified for a secondary window to appear. Once the initial window is completed press the <F12> function key to bring up the next window (commit and exit the window).
- (6) Save or commit your changes by pressing <F4>. This key is specifically programmed for saving changes. The system may prompt you to save or commit the changes when you leave a screen/window. Click on the appropriate box when the prompt message displays. NOTE: **All Records have been committed to the database** displays as a Hint Text.
- (7) Exit a screen/window by selecting “E”xit from the menu or by pressing <F8>.
- (8) While working in the AUR application, you may need to perform additional research in the other tax years, as well as other applications, such as the Integrated Data Retrieval System (IDRS).

Note: You may do so by **minimizing** the current screen to access another. To do so, click on the **minimize** button in the top right-hand corner. To restore the window, click on the AUR application box in the Windows tool bar (bottom of the screen).

Note: IDRS is a separate application and requires a Business Entitlement Access Request System (BEARS) and management approval for access.

4.19.7.6 (11-12-2010) Error Messages

- (1) Serious error messages may display as you work through the screens/windows of the AUR system. Most error messages are self-explanatory and direct you to the problem or action necessary. However, some of the error messages are numbers and give no explanation.
- (2) The following table lists the most common numbered error messages, a description of the error, and the action to take when one of these error codes displays. If a number displays that is not shown in the table, contact your manager. This list is not all-inclusive.

Number	Description	Action
40405	The system is unable to insert a record created or modified because an invalid entry(ies) has been entered in a field. (For example, the letter "O" was entered instead of the number "0", or a record already exists containing the information being created or modified.)	Correct the invalid field. If you are unable to find or correct the field, exit the CREATE IR or MODIFY IR window and recreate or remodify the information return (IR). If you receive the same error message, contact your manager.
40654	The record or data of a case has been changed by one user while the case is being viewed/worked on by another user.	Exit the case and attempt to access the case at a later time.
40735	This numbered error message has a multitude of reasons for displaying including database and/or system problems.	Exit the case and attempt to access the case at a later time.
40815	The values set on the system do not match. An action has been done out of order or a value has been added without being set within the system. A new form cannot be sent out.	Try reworking the case first. If this doesn't work, contact your manager to determine the next action.

4.19.7.7 (09-01-2010) Analysis Menu

- (1) The Case Analysis menu displays at the top of the screen when "**A**nalysis" is selected from the main menu. Screens/windows selected from the Case Analysis Menu provide information, request information, or perform certain functions necessary to analyze an AUR case. These screens/windows are accessed from drop-down and pull-right menu options as described in IRM 4.19.7.4, Using Menus.
- (2) Only the menu options available for a screen/window are accessible. The path you have taken, the IR you are reviewing, and the screen or window you are using are the deciding factors for the menu options available.
- (3) Initially only the **c**"O"**n**trol, **e**"M"**p**loyee, **"W"**indow, and **"E"**xit options are accessible until a Social Security number (SSN) of an assigned case is entered.

4.19.7.7.1 (10-03-2019) Ca Tools Menu

- (1) The **"C"**a tools menu allows you to select screens/windows to review or take required actions on an IR(s). The following table describes the **"C"**a tools menu options:

Menu Items	Action
ir "N" ote	Allows the user to record or view a comment concerning action taken on a specific IR.

Menu Items	Action
“P”ayer agent	Displays payer agent information when available.
“P”otential Fraud	Displays potential fraud information.
in “F”o return	Displays the complete IR.
“C”reate ir	Allows the user to create an IR for which the system has no corresponding IR. (This allows for correct screening/calculations).
“M”odify ir	Allows the user to modify an IR to match the information supplied by the taxpayer.
“I”ncome cmpr	Displays the discrepant income types along with a comparison of the Information Return Processing (IRP) and return amounts. The OFFSET field can be viewed at the bottom of the screen.
“S”earch	Allows the user to search multiple information returns by payer name, EIN, money amount, document type, income type, group number, payee, send indicator, account number, source code, payer agent, sales date, and description.
scroll i “R”	Allows the user to scroll through complete information returns.

4.19.7.7.2
(09-01-2013)
Group Menu

- (1) The **“G”roup** menu allows the user to group information returns, change the status code of a group, add or delete information returns from a group, and ungroup a previously created group. This can be done by income type, payer EIN, payee TIN, income code, sales date, or description. The following table describes the **“G”roup** menu options:

Menu Item	Action
“C”reate	Allows the user to create groups of information returns by selecting one of the following menu options: <ul style="list-style-type: none"> • “I”ncome type • payer “E”in • payee “T”in • i “N”come code • “S”ales date • “D”escription (Applies to stocks only.)
“S”tatus code	Allows the user to enter or change the status code of an existing group.
“A”dd	Allows the user to add information returns to an existing group.

Menu Item	Action
“D”elete	Allows the user to delete information returns from an existing group.
“U”ngroup	Allows the user to remove all information returns from a specific group.

4.19.7.7.3
(12-06-2022)
Ref Tools Menu

- (1) The **re“F” tools** menu allows the user access to screens/windows that perform special functions. The following table describes the **re“F” tools** menu options:

Menu Item	Action
case “N”ote	Allows the user to record or view a comment concerning action taken on the case.
n“O”tice para	Allows the user to view and select pre-composed paragraphs or create paragraphs for the CP 2000 or CP 2501 notice.
“T”ax account	Displays complete information about the taxpayer’s account. Additional returns may be ordered from this screen.
“R”esearch	Allows the user to order MFTRA transcripts or additional returns.
“M”essage	Displays any system messages for the current case.
“L”etter	Displays the CREATE CORRESPONDEX LETTER window. The user can view and select letters and paragraphs to be sent to the taxpayer, payer, or third party from this window.
“A”ssessment	Allows the user to make an adjustment to the taxpayer’s account. The “A”ssessment menu option has two pull-right options; they are <ul style="list-style-type: none"> • “M”FT 30 - used to make an assessment on an MFT 30 module • mF“T” 31 - used to make an assessment on an MFT 31 module (i.e., bankruptcy, innocent spouse, single signature, non-petitioning spouse)
“U”pdate address	Allows the user to update the address(es) of the taxpayer, payer(s), and/or third party/parties.
pc loo“K”up	Displays process codes (PCs) that can follow the current PC(s) assigned to the case.

Menu Item	Action
tp "I"nfo	<p>Displays the following information under General Information:</p> <ul style="list-style-type: none"> • Filing status • Exemptions • Over 65 or blind • Bankruptcy indicator <p>There is a box for Address Change and Case Note. When the Address Change box is selected the UPDATE ADDRESS window displays allowing the user to make any necessary address, third party authorization or power of attorney (POA) updates. When the Case Note box is selected the DISPLAY NOTE window displays allowing the user to leave a case note.</p> <p>In addition, the following information displays for both the Primary and Secondary taxpayer:</p> <ul style="list-style-type: none"> • SSN • Age • Date of birth (DOB) • Home telephone number and contact hours • Work telephone number and contact hours • Taxpayer address • Third party authorization information (TIA) <p>Additional information included for the case includes:</p> <ul style="list-style-type: none"> • POA information (telephone number, contact hours and address) • Temporary address for taxpayer(s) (start and end dates)
"E"ntity	<p>Displays transaction code (TC) information relating to identity theft. The following fields displays:</p> <ul style="list-style-type: none"> • Transaction code document locator number (DLN) • SSN • List of discrepancies • Any previous TC • Transaction date • Action code (AC) • Secondary date • Miscellaneous • Type • Additional Information

4.19.7.7.4
(09-28-2022)
Ca Tax Comp Menu

- (1) The **ca“ T”ax comp** menu allows you to select screens/windows needed to compute and/or recompute the tax, deductions, credits, other taxes, etc. Only the available items display. The following table describes the **ca“ T”ax comp** menu options in alphabetical order:

Menu Item	Action
a“G”i	Allows the user to compute the adjusted gross income (AGI) for worksheet windows. Automatically displays only once for each case, as necessary. Included in this window are fields for: <ul style="list-style-type: none"> Adjusted Gross Income Filing Status Code Excluded Savings Bond (Schedule B) Excluded Adoption Benefits (Form 8839) Foreign Earned Income/Housing (Form 2555 (TY 2022, lines 45 (or Schedule 1, line 8d) and 50 (or Schedule 1, line 24j), and Form 4563 (TY 2022, line 15) Tuition and Fees Deduction (TY 2020)
add med tax	Allows the user to compute the amount of Medicare wages that may be subject to the additional 0.9 percent Medicare tax.
add med wh	Allows the user to compute the additional Medicare tax withheld the taxpayer is entitled to.
dependent “C”are	Allows the user to compute the taxable amount of employer-provided dependent care benefits (DCB).
ep“A”b	Allows the user to compute the taxable amount of employer-provided adoption benefits (EPAB).
“E”xcess sst/rrt	Allows the user to determine if excess Social Security tax or Railroad Retirement tax has been underclaimed or overclaimed for the primary and/or secondary taxpayer(s).
“F”ica tax	Allows the user to compute the employee’s share of Federal Insurance Contribution Act (FICA) tax when the taxpayer is actually an employee, not subject to self-employment tax.

Menu Item	Action
"I"ra	Allows the user to calculate the correct Individual Retirement Arrangement (IRA) deduction for the primary and/or secondary taxpayers.
"L"ump sum avg	Allows the user to compute and/or recompute the lump sum tax for the primary and/or secondary taxpayers.
"M"isc adj/c exp	The MISC ADJ portion of the window allows the user to enter changes to the AGI that cannot be made using specific screens or windows. The C EXPENSE portion of the window is used to adjust Schedule C, Profit or Loss From Business (Sole Proprietorship), expenses taken against statutory wages.
"N"eg/rc status	Allows the user to determine when the negligence/reasonable cause penalty applies to specific information returns. Requires input only when the taxpayer has provided reasonable cause.
"R"eturn value	Allows the user to verify/input amounts from the tax return, recompute Schedule A, Itemized Deductions, credits, other taxes, earned income credit, and calculates the correct tax increase or decrease.
sav bond e"X"cl	Allows the user to compute the excludable savings bond interest from Form 8815, Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989.
schedule "D" loss	Allows the user to compute the Schedule D, Capital Gains and Losses, loss when the loss is limited.
sep "K"eogh	Allows the user to calculate the correct SEP/Keogh deduction for the primary and/or secondary taxpayers.
"S"e tax	Allows the user to calculate the correct amount of self-employment tax for the primary and/or secondary taxpayers.
si"Tr	Allows the user to determine the taxable amount of state income tax refund (SITR).
ssa/rr"B"	Allows the user to calculate the correct amount of Social Security/Railroad Retirement benefits.

Menu Item	Action
ssst "O"n tips	Allows the user to determine the Social Security tip tax for the primary and/or secondary taxpayers.
st"U"dent loan int	Allows the user to compute the allowable student loan interest deduction (SLID) based on the taxpayer's AGI and filing status.
Tuition/Fee"Z"	Allows the user to compute appropriate Tuition and Fees adjustment. (TY 2020)
"W"ithholding	Allows the user to determine if the withholding (W/H) is underclaimed or overclaimed.
5329	Allows the system to suppress the computed 10 percent tax on early distributions from qualified retirement plans (including IRAs) before entering Return Value.

4.19.7.7.5
(09-22-2020)
Summary Menu

- (1) The **"S"ummary** option displays a notice summary of the case action including per return and IRP amounts for credits, taxes, payments and penalties in addition to the information returns and paragraphs selected to print on the notice to be sent to the taxpayer.
- (2) Additional menu options can be accessed while in the DISPLAY NOTICE SUMMARY screen.
 - re"F" tools

Note: This option gives the user access to case "N"ote, n"O"tice para, "T"ax account, "A"ssessment and "E"ntity.
 - "N"otice review
 - "W"indow

Note: Once the DISPLAY NOTICE SUMMARY screen is committed (<F4>), the "P"rocess cd menu option is available.

4.19.7.7.6
(09-23-2016)
Process Code Menu

- (1) The **"P"rocess cd** menu allows the user to input the process code (PC) or internal process code (IPC), Recon Code, ID Theft Indicator (if applicable) and MFT 31 indicator (if applicable) for the case. A window showing valid codes for the case displays if an invalid or inconsistent code is used.

4.19.7.7.7
(10-03-2019)
Control Menu

- (1) The **c"O"ntrol** menu allows the user to access windows used for case or work unit control. The following table describes the Control menu options:

Menu Item	Action
“C”ase	<p>Displays the following pull-right menu options:</p> <ul style="list-style-type: none"> • “C”ase history - allows the user to view case history. • “A”ssign - allows the user to assign a case to their control. • “R”elease - allows the user to release a case from their control. • “T”ransfer - allows the user to transfer or accept control of a case to/from another user. <p>Note: The Transfer menu option contains a pull-right menu with the following menu options: “T”ransfer, “A”ccept, t“R”ansfer read, and a“C”cept read.</p> <ul style="list-style-type: none"> • re“Q”uest - allows the user to request a case. • stop “N”otice - allows the user to stop a notice from being issued. • rc“V”d date - allows the user to input the received date of a taxpayer correspondence. • cases ass“I”gned - provides a listing of all cases assigned to the user.
“W”ork unit	<p>Displays the following pull-right menu options:</p> <ul style="list-style-type: none"> • “A”ssign - allows the user to assign a work unit to their control. • “R”elease - allows the user to release a work unit from their control. • “T”ransfer - allows the user to transfer control of a work unit to another user. • a“C”cept transfer - allows the user to accept a work unit transferred to their control from another user. • cases ass“I”gned - provides a listing of all cases assigned to the user.
curr“E”nt access	<p>Displays a message showing the option being used (e.g., Review, View Case), whether you are in the training database or production database, and the hardware and tax year being accessed.</p> <p>Note: The message displays as hint text.</p>

4.19.7.7.8
(10-24-2023)

Print Menu

- (1) The **p“R”int** menu allows the user to print information from the case to be associated with the return or included with information sent to the taxpayer. The steps to print depend on which menu option is selected.
- (2) The following table describes the Print menu options:

Menu Item	Description
“T”ax account	Allows the user to print the tax account.
in“F”o returns	Allows the user to print all information returns.
“I”nd info return	Allows the user to print an individual IR.
case “N”ote	Allows the user to print any case notes.
ca“S”e history	Allows the user to print case history.
“R”esponse letter	Allows the user to print a letter.
“C”p2000 notice	Allows the user to print the CP 2000.
cp2000 resp“O”nse	Allows the user to print the CP 2000 response.
c“P”2501 notice	Allows the user to print the CP 2501.
“L”etter history	Allows the user to print the letter history.
return char“G”eout	Allows the user to print Form 4251, Return Chargeout.
Statutory Notice	Allows the user to print the Statutory notice.
PTC Report	Allows the user to print the Premium Tax Credit (PTC) report (worksheet). Note: The functionality of this report will not be available until such time that AUR receives the requested interface with the PTC calculator.

Directions for printing

To Print the following	Take these actions
Tax account, all information returns (IRs), individual IRs, case notes, or case history	<ol style="list-style-type: none"> 1. Select p“R”int from the Case Analysis menu. 2. Select one of the five options listed from the drop-down menu. The report opens in a Microsoft Edge Window as a BOE report. Note: If printing the individual IR, the cursor must be on specific IR. 3. Under File, click on the ellipsis to see more options. 4. Select Print from the drop-down menu. 5. To exit the report, use the “X” in the top right-hand corner of the BOE report tab. 6. Retrieve the print from the printer. 7. Associate the printed information with the applicable case.

To Print the following	Take these actions
A CP 2000 notice, CP 2501 notice or Statutory Notice of Deficiency	<ol style="list-style-type: none"> 1. Research Case history to get the notice date to be printed. 2. Select p“R”int from the Case Analysis menu. 3. Select one of the three options listed from the drop-down menu. A NOTICE DATE window displays. 4. Enter the notice date of notice you want to print in MM/DD/YYYY format or “ALL”. A file download window appears. 5. Select Open file, the report opens as a PDF. 6. Select File from the menu. 7. Select Print from the drop-down menu. 8. To exit the report, select “F”ile then “C”lose from the menu options at the top of the report or use the “X” in the top right-hand corner of the report. 9. Press <F8> to exit. 10. Retrieve the print from the printer. 11. Associate the printed information with the applicable case. <p>Note: CP 2501, CP 2000, and Statutory notices can also be printed from the Case History screen, see IRM 4.19.7.16.1.1, Printing Notices from Case History.</p>

To Print the following	Take these actions
Response letter	<ol style="list-style-type: none"> 1. Select p“R”int from the Case Analysis menu. 2. Select “R”esponse letter from the drop-down menu. A create correspondex letter window displays. If a letter has been issued a “Y” appears in the box to the left of the letter type. 3. Click on the box for the desired letter. 4. Click on Print. 5. Retrieve the print from the printer.
Letter from the letter history	<ol style="list-style-type: none"> 1. Select p“R”int from the Case Analysis menu. 2. Select “L”etter history from the drop-down menu. A letter selection window displays. A list of letters and the SCRS date (notice date) appears. 3. Click on the SCRS DUE DATE of the desired letter. The report opens in a Microsoft Edge Window. 4. Select File from the menu. 5. Select Print from the drop-down menu. 6. To exit the report, select “F”ile then “C”lose from the menu options at the top of the report or use the “X” in the top right-hand corner of the report. 7. Press <F8> to exit. 8. Retrieve the print from the printer. 9. Associate the printed information with the applicable case.

To Print the following	Take these actions
Return charge-out	<ol style="list-style-type: none"> 1. Select p“R”int from the Case Analysis menu. 2. Select return char“G”eout from the drop-down menu. The charge-out automatically displays in a Microsoft Edge window as a BOE report. 3. Under File, click on the ellipsis to see more options. 4. Select Print from the drop-down menu. 5. To exit the report, use the “X” in the top right-hand corner of the BOE report tab. 6. Retrieve the print from the printer. 7. Associate the printed information with the applicable case.
PTC report (worksheet) Reminder: The functionality of this report will not be available until such time that AUR receives the requested interface with the PTC calculator.	<ol style="list-style-type: none"> 1. Select p“R”int from the Case Analysis menu. 2. Select “P”TC Report from the drop-down menu. The PTC worksheet automatically displays in a Business Objects Enterprise (BOE) window. 3. Select File from the menu or the printer icon from the BOE menu bar. 4. Select Print from the drop-down menu. 5. To exit the report, select “F”ile then “C”lose from the menu options at the top of the report or use the “X” in the top right-hand corner of the report. 6. Click on “Close current tab”. 7. Retrieve the print from the printer. 8. Associate the printed information with the applicable case.

4.19.7.7.9
(09-01-2010)
Window Menu

- (1) The **“W”indow** menu option allows you to see which window you are accessing at any time and select a different one if desired. A bullet will appear next to the active window.

4.19.7.7.10
(09-01-2007)
Exit Menu

- (1) The **“E”xit** menu option allows you to exit the case and return to the main menu.

4.19.7.8
(09-24-2021)
Assigning Work

- (1) Cases on the AUR system are maintained on a large data base. The cases are systemically downloaded or built by clerical to a work unit(s) within a batch(es). To begin working cases on the AUR system, assign a work unit(s) or an individual case(s) to your Standard Employee Identifier (SEID).

4.19.7.8.1
(09-24-2021)
Assigning a Work Unit

- (1) Before analyzing cases within a specific work unit, the work unit must be assigned to a SEID.
- (2) There are two methods to access the ASSIGN WORK UNIT window; from the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select the appropriate tax year from the AUR YEAR MENU screen. 2. Select “C”ontrol from the AUR MAIN MENU screen. 3. Select “W”ork unit from the drop-down menu. 4. Select “A”ssign from the pull-right menu. The ASSIGN WORK UNIT window displays, with the cursor in the BATCH field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“O”ntrol from the CASE ANALYSIS screen. 2. Select “W”ork unit from the drop-down menu. 3. Select “A”ssign from the pull-right menu. The ASSIGN WORK UNIT window displays, with the cursor in the BATCH field.

- (3) To assign a Work Unit, take the following actions:
 1. Access the ASSIGN WORK UNIT window using one of the methods outlined in the table in (2) above.
 2. Enter the five-digit batch number. The cursor moves to the WORK UNIT field.
 3. Enter the two-digit work unit number. The cursor moves to the ACCEPT field.

4. Enter “Y” to accept the work unit. The SSNs of the work unit displays in the SSN fields.
5. Verify that these SSNs are part of the work unit.

Note: It is not necessary to verify SSNs on virtual batches.

6. Press <F4> to commit. A message displays indicating the records have been committed.
7. Press <F8> to exit.

4.19.7.8.2 (09-22-2020) Verifying SSNs

- (1) The batch and work unit number are verified by the system. The SSNs for the work unit display in the window. Compare the SSN displayed with the first SSN on the charge-out sheet, return, or work unit listing.

Note: A message displays when any case in the work unit has been requested by another user and is not updated to your SEID.

- (2) Verify the SSNs by scrolling through the SSNs, take the following actions:

Note: It is not necessary to verify Virtual (V) cases.

1. Place cursor in the field to the left of the SSN field.
2. Click the mouse, and the first SSN becomes highlighted.
3. Press the up and down arrow keys to scroll through the SSNs.
4. After verifying the displayed SSNs are included in your work unit, enter “Y” to accept the work unit.
5. Press <F4> to commit. The information on the ASSIGN WORK UNIT window disappears. The following message displays: **NOTE: ALL RECORDS HAVE BEEN COMMITTED TO THE DATABASE.**
6. Exit the ASSIGN WORK UNIT window.

- (3) You may begin analyzing the cases after the work unit has been assigned to you. Refer to IRM 4.19.3, IMF Automated Underreporter (AUR), and the Analysis Menu section of this IRM.

4.19.7.8.3 (09-24-2021) Transferring a Work Unit

- (1) Based on the assigned user profile the Transfer Work Unit option may or may not be available.
- (2) When a work unit is transferred, to another TE or Manager, the system moves all the cases in the work unit from the original batch to unit suspense. The cases are no longer part of the batch and cannot be returned to their original batch or work unit and must be released individually. Use this option to transfer a work unit from the batch when the batch needs to be released and the work unit is not complete.

Note: Each case from the transferred work unit must be accepted individually. If the transferred work unit needs to be updated again, each case has to be updated individually. Transferred work units must have the PC on each case updated before release.

- (3) There are two methods to access the TRANSFER WORK UNIT window; from the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select the appropriate tax year from the AUR YEAR MENU screen. 2. Select “Control from the AUR MAIN MENU screen. 3. Select “Work unit from the drop-down menu. 4. Select “Transfer from the pull-right menu. The TRANSFER WORK UNIT window displays, with the cursor in the BATCH field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“Ontrol from the CASE ANALYSIS screen. 2. Select “Work unit from the drop-down menu. 3. Select “Transfer from the pull-right menu. The TRANSFER WORK UNIT window displays, with the cursor in the BATCH field.

(4) To transfer a work unit, take the following actions:

1. Access the TRANSFER WORK UNIT window using one of the methods outlined in (3) above.
2. Enter the five-digit batch number. The cursor moves to the WORK UNIT field.
3. Enter the two-digit work unit number. The cursor moves to the TO SEID NUMBER field.
4. Enter the new SEID number.
5. Press <F4> to commit.
6. Press <F8> to exit.

4.19.7.8.4
(09-28-2022)

Updating a Work Unit

- (1) Based on the assigned user profile the Update Work Unit option may or may not be available.
- (2) When a work unit is updated to another TE, the system moves the entire work unit from the originally assigned SEID to the updated SEID. The cases remain a part of the original batch and work unit. Use this option to update a work unit when the work unit must be completed by another TE.

Note: The work unit can be released normally by the TE it was updated to.

- (3) There are two methods to access the UPDATE WORK UNIT SEID window and update work units; by the SSN or by SEID.

To access using the	Take the following actions
SSN	<ol style="list-style-type: none"> 1. Select the appropriate tax year from the AUR YEAR MENU screen. 2. Select "C"ontrol from the AUR MAIN MENU screen. 3. Select "W"ork unit from the CONTROL MENU screen. 4. Select SEID Update from the drop-down menu. 5. Select "S"SN from the pull-right menu. The UPDATE WORK UNIT SEID window displays with the cursor in the BATCH field. 6. Enter the batch number. The cursor moves to the WORK UNIT field. 7. Enter the work unit number. The CURRENT SEID NUMBER field auto populates with the current SEID. The cursor moves to the NEW SEID NUMBER field. 8. Enter the new SEID number. 9. Press <F4> to commit. 10. Press <F8> or Exit.
SEID	<ol style="list-style-type: none"> 1. Select the appropriate tax year from the AUR YEAR MENU. 2. Select "C"ontrol from the AUR MAIN MENU screen. 3. Select "W"ork unit from the drop-down menu. 4. Select SEID Update from the drop-down menu. 5. Select SEID from the pull-right menu. The UPDATE ALL SEID window displays with the cursor in the CURRENT SEID field. 6. Enter the SEID you are updating the cases from. The cursor moves to the NEW SEID field. 7. Enter the SEID you are updating the cases to. 8. Press <F4> to commit. 9. Press <F8> or Exit.

Note: The work unit can be worked by the TE without having to assign the work unit.

4.19.7.8.5
(09-24-2021)

Releasing a Work Unit

- (1) A work unit must be released when all the cases in the work unit are complete.
- (2) There are two methods to access the RELEASE WORK UNIT window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select the tax year from the AUR YEAR MENU screen. 2. Select “Control from the CASE ANALYSIS screen. 3. Select “Work unit from the drop-down menu. 4. Select “Release from the pull-right menu. The RELEASE WORK UNIT window displays with the cursor in the BATCH field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“Ontrol from the CASE ANALYSIS screen. 2. Select “Work unit from the drop-down menu. 3. Select “Release from the pull-right menu. The RELEASE WORK UNIT window displays with the cursor in the BATCH field.

- (3) To release a work unit, take the following actions:
 1. Access the RELEASE WORK UNIT window using one of the methods outlined in (3) above.
 2. Enter the batch number of the work unit to be released. The cursor moves to the WORK UNIT field.
 3. Enter the work unit number. As these cases are released, the system performs validity checks for each SSN in the work unit to ensure they have been completed with a PC and there are no: New Transactions received on the TAX ACCOUNT screen, Payer Agent information received, or New Correspondence received.

Note: If there is a discrepancy, the CASES IN ERROR window overlays the RELEASE WORK UNIT window, showing the SSN(s) of the cases in error. The work unit cannot be released until all error conditions are corrected. See (4) below, for error conditions and the action required to correct each one.

4. If there are no cases in error, or when all error conditions have been corrected, the cursor moves to the RELEASE field. Enter “**Y**” in the RELEASE field.

5. Press <F4> to commit. A message displays indicating the records have been committed.
6. Press <F8> to exit. When the release of a work unit is complete, the SEID is removed, indicating no ownership.

Note: During the response phase, if research is requested on a case(s) IPC 3A, 6A, or 8A, the UNIT RESEARCH SUSPENSE window overlays the RELEASE WORK UNIT window. These cases are systemically moved to the Unit Suspense batch and must be physically removed from the work unit.

- (4) Review any cases that appear in the CASES IN ERROR window. The field to the left of the SSN field allows you to scroll through the SSNs listed using the Up and Down arrow keys. For assistance in correcting common errors, refer to the table below.

Error Message	Necessary Action
NO PC	Enter a valid PC when no PC has been entered. Re-enter the PC when a change has been made to the case after the initial PC was input.
NEW TRANS	Go to the TAX ACCOUNT screen; remove the asterisk (*) on each new transaction and then rework the case as necessary.
PAYER AGENT	Review the Payer Agent information and rework the case as required.
CORR RECD	Indicates new correspondence has been received on the case. Associate the response with the case and rework as needed.

- (5) Be sure to annotate the SSNs and error of the case and return to the CASE ANALYSIS screen to correct any discrepancies. If there is more than one error, it may be helpful to print the CASE IN ERROR window. Exit the CASES IN ERROR window and the RELEASE WORK UNIT window; the CASE ANALYSIS screen displays. After all cases in the work unit have been corrected, re-select the RELEASE WORK UNIT window using the steps in (1) or (2) above.
- (6) During the response phase the RELEASE WORK UNIT/UNIT RESEARCH SUSPENSE UNIT window displays when the RELEASE WORK UNIT window is committed and one of the cases in the unit contains a research PC. The system rebatches the case(s) into the appropriate unit research suspense batch and transfers the case to the user's SEID. Pull these cases from the work unit and file them with your unit suspense work; then exit the windows.

4.19.7.8.6 (09-24-2021) Accepting Transferred Work Units

- (1) When a work unit has been transferred the system moves all the cases in the work unit from the original batch to unit suspense. The cases are no longer part of the batch and cannot be returned to their original batch or within a work unit and must be accepted individually.

Note: If the transferred work unit needs to be updated again, each case must be updated individually.

- (2) There are two methods to access the ACCEPT TRANSFERS window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select the tax year from the AUR YEAR MENU screen. 2. Select “C”ontrol from the AUR MAIN MENU. 3. Select “W”ork unit from the CONTROL MENU. 4. Select “T”ransfer from the drop-down menu. 5. Select “A”ccept from the pull-right menu. The ACCEPT TRANSFERS window displays. It lists the old batch numbers along with the SSNs of each case in the work unit(s) to be accepted. (It may also include the SSNs of any other cases that have been transferred to you from another SEID.)
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“O”ntrol from the CASE ANALYSIS screen. 2. Select “W”ork unit from the drop-down menu. 3. Select “T”ransfer from the pull-right menu. 4. Select a“C”cept transfer. The ACCEPT TRANSFERS window displays. It lists the old batch numbers along with the SSNs of each case in the work unit(s) to be accepted. (It may also include the SSNs of any other cases that have been transferred to you from another SEID.)

- (3) To accept a work unit(s) that has been transferred to you, take the following actions:
1. Access the ACCEPT TRANSFERS window using one of the methods outlined in (2) above.
 2. Type **“Y”** in the accept field on the right side of the screen for each case you are accepting or enter the SSN in the SSN TO ACCEPT box for individual cases.

Note: Verify the SSN before entering the Commit key. The system prompt the user when an SSN that is not shown on the ACCEPT TRANSFERS window is entered.

3. Press <F4> to commit.
 4. Press <F8> or Exit.
- (4) To accept all work units that have been transferred to you, take the following actions:
1. Access the ACCEPT TRANSFERS window using one of the methods outlined in (2) above.
 2. Click in the ACCEPT ALL field.
 3. Press <F4> to commit.
 4. Press <F8> or Exit.

4.19.7.9 (09-24-2021) Controlling Individual Inventory

- (1) Before any action can be taken on a case, it must be assigned to your SEID.

4.19.7.9.1 (09-24-2021) Assigning Cases

- (1) To assign a case to your SEID/workload use the ASSIGN CASE window. Cases must be assigned to the SEID before any changes can be made. Examples of when this option might be used are to:
- Correct an error
 - Rework a case that has been released either individually or in a work unit
- (2) There are two methods to access the ASSIGN CASE window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select “Control from the AUR MAIN MENU screen. 2. Select “Case from the CONTROL MENU screen. 3. Select “Assign from the drop-down menu. The ASSIGN CASE window displays, with the cursor in the SSN field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“Ontrol from the CASE ANALYSIS screen. 2. Select “Case from the drop-down menu. 3. Select “Assign from the pull-right menu. The ASSIGN CASE window displays, with the cursor in the SSN field.

- (3) To assign a case, take the following actions:
1. Access the ASSIGN CASE window using one of the methods outlined in (2) above.
 2. Enter the SSN of the case to be assigned.
 3. Press **<F4>** to commit. A message displays indicating the records have been committed.
 4. Press **<F8>** to exit.
- (4) There are two methods to access the CASES ASSIGNED window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using the	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select "C"ontrol from the AUR MAIN MENU screen. 2. Select "C"ase from the CONTROL MENU screen. 3. Select cases assigned from the drop-down menu. The CASES ASSIGNED window displays.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c"O"ntrol from the CASE ANALYSIS screen. 2. Select "C"ase from the drop-down menu. 3. Select cases assigned from the pull-right menu. The CASES ASSIGNED window displays.

- (5) To view a list of the cases currently assigned to you, take the following actions:
1. Access the CASES ASSIGNED window using one of the methods outlined in (4) above.
 2. Press the **<Up>** and **<Down>** arrow keys or scroll bar to scroll through the assigned cases.
 3. Press **<F8>** to exit.

4.19.7.9.2
(09-28-2022)
Releasing Cases

- (1) To release a case that is assigned to a User, use the RELEASE CASE window. There are two methods to access the release case window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using the	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select “Control from the AUR MAIN MENU screen. 2. Select “Case from the CONTROL MENU screen. 3. Select “Release from the drop-down menu. The RELEASE CASE window displays, with the cursor in the SSN field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“Ontrol from the CASE ANALYSIS screen. 2. Select “Case from the drop-down menu. 3. Select “Release from the pull-right menu. The RELEASE CASE window displays, with the cursor in the SSN field.

(2) To release a case, take the following actions:

1. Access the RELEASE CASE window using one of the options outlined in the table in (1) above.
2. Enter the SSN of the case to be released. The system checks to verify certain conditions.

Note: If the system identifies a discrepancy, the ERROR window overlays the RELEASE CASE window (an asterisk (*) displays in the error condition column). The case cannot be released until all error conditions are resolved. See (4) below, for a complete list of error conditions and the action required to correct each one.

Note: If the case being released belongs to a batch assigned to the unit, it should be returned to the batch in CSN order. If the batch displayed is a Unit Suspense batch type, the work unit and sequence number is blank. After releasing a case in unit suspense, place the case in the designated area for clerical retrieval.

3. If there are no errors on the case, or when all error conditions have been corrected, press <F4> to commit. A message displays indicating the records have been committed.
4. Press <F8> to exit.

(3) The system performs a validity check on the case being released. The ERRORS window displays when there is a discrepancy.

(4) Review the error message(s) and take corrective action. Annotate the error and return to the CASE ANALYSIS screen to correct applicable discrepancies. Exit the ERRORS window and the RELEASE CASE window. Common error messages and solutions are listed below.

Error Message	Required Action
NO PC	Enter PC when no PC is entered. Re-enter PC when a change has been made to the case after the initial PC was entered.
NEW TRANS	Go to the TAX ACCOUNT screen, remove the asterisk (*) on each new transaction and re-work the case as needed.
PAYER AGENT	Review the Payer Agent information and re-work the case as necessary.
DEFECT CD	The manager or lead must remove the defect indicator from the case.
NOTICE SPEC PARA	A special notice paragraph is present. Refer the case to the manager or lead to review the special paragraph.
LETTER SPEC PARA	A special paragraph is present. Refer the case to the manager or lead to review the special paragraph.
OVER 100K	the manager or lead to review the tax increase.
ACTION REQ	The ACTION REQUIRED check has been set in CASE NOTE. Take necessary actions before releasing the case.
PC NOT VER	Process code has not been verified (clerical). Used by Clerical function only.
REQUEST	The case has been requested by another user. Used by Clerical function only.
DIS ZIP	Case in a disaster area. Follow IRM 4.19.3 for case processing.
STAT IMM	Case is statute imminent. Review case and re-work as necessary. Follow IRM 4.19.3 for case processing.
PEN WAIV	Penalty must be cleared by the manager.
STOL ID	Review Stolen ID indicators and re-work case as necessary. Follow IRM 4.19.3 for case processing.

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- (5) During the response phase, the RELEASE WORK UNIT/UNIT RESEARCH SUSPENSE UNIT window displays when the RELEASE WORK UNIT is committed and one of the cases in the unit contains a research PC. The system rebatches the case(s) into the appropriate unit research suspense batch and transfers the case to the user's SEID.

4.19.7.9.3
(09-24-2021)
Transferring Cases

- (1) It may be necessary to transfer a case to the unit suspense batch, such as while waiting for assistance on the case or when another User needs to work a case. The system moves the case from the current batch into unit suspense when a case is transferred. An individual case may be transferred to you or to your manager or lead.

- (2) There are two methods to access the transfer case window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select “Control from the AUR MAIN MENU screen. 2. Select “Case from the CONTROL MENU screen. 3. Select “Transfer from the drop-down menu. 4. Select “Transfer from the pull-right menu. The TRANSFER CASE window displays, with the cursor in the SSN field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select “Control from the CASE ANALYSIS screen. 2. Select “Case from the CONTROL MENU 3. Select “Transfer from the drop-down menu. 4. Select “Transfer from the pull-right menu. The TRANSFER CASE window displays, with the cursor in the SSN field. <p>Note: If transferring while in the CASE ANALYSIS screen the SSN auto populates.</p>

- (3) To transfer a case, take the following actions:

1. Access the TRANSFER CASE window using one of the options outlined in the table in (2) above.
Note: If transferring while in the CASE ANALYSIS screen the SSN auto populates.
2. Enter the SEID number to which the case is to be transferred.
3. Press <F4> to commit.
4. Press <F8> to exit.

4.19.7.9.3.1 (09-24-2021) Accepting Transferred Cases

- (1) A case that has been transferred to a User must be accepted before it can be worked. Before accepting a case transfer, the physical case should be in the User’s possession.
- (2) There are two methods to access the ACCEPT TRANSFERS window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select “C”ontrol from the AUR MAIN MENU screen. 2. Select “C”ase from the CONTROL MENU screen. 3. Select “T”ransfer from the drop-down menu. 4. Select “A”ccept from the pull-right menu. The ACCEPT TRANSFERS window displays showing individual cases that have been transferred to your SEID. The cursor is in the SSN TO ACCEPT field. <p>Note: The ACCEPT TRANSFERS window is the same for accepting work units and individual cases.</p>
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c“O”ntrol from the CASE ANALYSIS screen. 2. Select “C”ase from the drop-down menu. 3. Select “T”ransfer from the pull-right menu. 4. Select “A”ccept from the pull-right menu. The ACCEPT TRANSFERS window displays showing individual cases that have been transferred to your SEID. The cursor is in the SSN TO ACCEPT field. <p>Note: The ACCEPT TRANSFERS window is the same for accepting work units and individual cases.</p>

(3) To accept transferred cases, take the following actions:

1. Access the ACCEPT TRANSFERS window using one of the methods outlined in the table in (2) above.
2. Enter a **“Y”** in the ACCEPT column for each case being accepted.
3. After entering a **“Y”** for all the cases you choose to accept, press **<F4>** to commit.
4. Press **<F8>** to exit.

4.19.7.9.4
(09-24-2021)
Requesting Cases

- (1) In certain situations, it may be necessary to request an individual case to work. The request case option generates a charge-out which the clerical function uses to pull, transfer, and route the case to the requester. A case cannot be requested to work when it is assigned to another SEID.

Note: This option should not be used when working virtual cases. The TEs should use the UWC option whenever possible.

- (2) There are two methods to access the HISTORY/VIEW/REQUEST CASE window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using the	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select "C"ontrol from the AUR MAIN MENU screen. 2. Select "C"ase from the CONTROL MENU screen. 3. Select re"Q"uest case from the drop-down menu. The HISTORY/VIEW/REQUEST window displays with the cursor in the ENTER SSN field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select c"O"ntrol from the CASE ANALYSIS screen. 2. Select "C"ase from the drop-down menu. 3. Select re"Q"uest from the pull-right menu. The REQUEST CASE window displays with the cursor in the ENTER SSN field.

- (3) To request a case, take the following actions:

1. Access the HISTORY/VIEW/REQUEST CASE window using one of the methods outlined in the table in (2) above.
2. Enter the SSN. The REQUEST CASE window displays with a "W" in the REQUEST CD field, press **<Enter>**.

Note: The system displays a message if the case is not in a Suspense Batch.

3. A **"Y"** displays in the TELEPHONE field.

Caution: Verify the "Y" is only in the telephone field and NOT in the PRP/CNGR field unless applicable.

4. Press **<F4>** to commit. A message displays indicating the records have been committed.
5. Press **<F8>** to exit.

Note: When the case file is received, use the ACCEPT TRANSFERS window to acknowledge receipt of the case.

4.19.7.9.5
(03-03-2023)**Entering IRS Received Date**

- (1) When correspondence is received and the received date has not been input by the clerical unit use the CORRESPONDENCE RECEIVED window to add this information.

Note: When correspondence is received while on the phone the received date **MUST** be entered in the CORRESPONDENCE RECEIVED window.

Exception: A faxed Form 2848, Power of Attorney and Declaration of Representative, with no explanation is **NOT** considered correspondence for the purposes of updating the IRS received date on AUR.

- (2) There are two methods to access the CORRESPONDENCE RECEIVED window; using the AUR MAIN MENU screen or the CASE ANALYSIS screen.

To access using	Take the following actions
AUR MAIN MENU screen	<ol style="list-style-type: none"> 1. Select “Control from the AUR MAIN MENU screen. 2. Select “Case from the CONTROL MENU screen. 3. Select rcvd dat“E” from the drop-down menu. The CORRESPONDENCE RCVD window displays with the cursor in the SSN field.
CASE ANALYSIS screen	<ol style="list-style-type: none"> 1. Select “Control from the CASE ANALYSIS screen. 2. Select “Case from the drop-down menu. 3. Select rc“V”d date from the pull-right menu. The received date portion of the CORRESPONDENCE RECEIVED window displays.

- (3) To input the IRS received date, take the following actions:

1. Access the CORRESPONDENCE RCVD window using one of the methods outlined in the table in (2) above.
2. Enter the SSN of the case.

Note: If entering an IRS received date while in the CASE ANALYSIS screen the SSN auto populates.

3. Enter the received date of the correspondence in the IRS RCVD DATE field. (The AUR RCVD DATE field is entered by the system.)

Note: To enter multiple received dates, after entering the first IRS RCVD DATE, press ENTER twice to advance to the next IRS RCVD DATE field or click in the next IRS RCVD DATE field and enter additional received date.

4. When updating the IRS RCVD DATE for a response received in eGain, the box under VIRTUAL CORR needs to be checked by the TDC user to indicate a digital response was received.

(4) There are two options to commit and exit the window:

1. Press <F4> to commit. Then press <F8> or select Exit to exit the CORRESPONDENCE RECEIVED window. Select NO in the pop-up window. Or,
2. Press <F8> or select Exit to exit the CORRESPONDENCE RECEIVED window. Select YES in the pop-up box; then click on OK.

4.19.7.10

(12-06-2022)

Case Analysis Overview

- (1) The CASE ANALYSIS screen is used to compare the information returns (IRs), provided by payers, to the taxpayer's tax return. The top line of the CASE ANALYSIS screen includes the originating AUR site, the current batch number, the batch status and the current PC. The entity portion of the CASE ANALYSIS screen includes a summary of case information e.g., category, subcategory, primary and secondary taxpayer's name, age, etc.

Note: For TY 2021 and TY 2022, the screen includes the RESTRICTED box and TDC NOTICE SUPPRESSION box.

(2) Take the following actions to begin the case analysis process:

1. Select the appropriate tax year from the AUR YEAR MENU screen.
2. Select "**A**"nalysis from the AUR MAIN MENU. The CASE ANALYSIS screen displays with the cursor in the PRIMARY SSN field.
3. Enter the primary SSN of the first case in the work unit in the PRIMARY SSN field on the CASE ANALYSIS screen.
4. Press <Enter>. The case data displays.

Note: When the system doesn't accept an SSN, try inputting it one more time. If the system still doesn't accept it, try another SSN because the system locks when one SSN has been input and rejected three consecutive times.

Caution: Verify the SSN belongs to your work unit when the system doesn't accept an SSN.

5. Compare the taxpayer entity information to the tax return or TRDB screen and ensure that all elements match.

Note: If the name on the tax return is different than the name on the screen it may be an indication that the wrong return was pulled. Refer to IRM 4.19.3, IMF Automated Underreporter (AUR), for additional information.

6. Compare payer information returns to taxpayer's paper return/TRDB screen.

Note: When comparing the information returns be sure to review all information for that IR, i.e., payer agent, potential fraud, amended/new indicator, taxpayer name, etc.

7. Mark information returns as reported, underreported (U/R), overreported (O/R), nontaxable/not applicable, or deleted in the IR CD field. Refer to IRM 4.19.3, IMF Automated Underreporter (AUR), for additional information.
8. Determine if selected information returns should be included on the notice being sent to the taxpayer by clicking in the “**SEND**” field.

(3) The following “tips” can be useful when working cases.

- a. To return the cursor to the first IR, press <Ctrl><=>.
- b. To move the cursor to the previous field, press <Shift> <Tab> or <Shift><Enter>.
- c. To exit a window/screen instead of clicking on <Exit>, press <F8>.
- d. Check the Hint Text line while in Case Analysis for helpful information pertaining to the IRs.

Note: The Hint Text is activated depending on the location of the cursor. It appears and disappears as the cursor is moved between the Case Analysis and Tax Return Data Base (TRDB) screens.

- e. To list individual cases assigned to you, press <F6> while the cursor is in the PRIMARY SSN field.

4.19.7.10.1
(09-28-2022)

Income Comparison Screen

(1) The INCOME COMPARISON screen can be viewed in the CASE ANALYSIS screen and is used:

- For additional information and/or research
- To view the complete return and IRP amounts
- To determine the discrepant income type

(2) To display the INCOME COMPARISON screen:

1. Select “**C**”a tools from the CASE ANALYSIS screen.
2. Select “**I**”ncome cmp from the drop-down menu.

Note: A scroll bar is present on the right side of the screen and is used to view all available information on the income comparison screen. An asterisk identifies the discrepant income type(s). All discrepancies are listed on the first tab and then broken down on the remaining tabs based on where the items are reported on the tax return.

(3) The OFFSETS field displays codes describing how matched return and IRP amounts were offset for identification of potential discrepancies. Clicking in the “**OFFSETS**” field allows the user to view the offset codes and meanings. Below is a list of the different codes and their meanings.

Value	Meaning
1	
2	
3	O/R Security with U/R Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, amount(s)

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Value	Meaning
4	O/D early withdrawal penalty (EWPEN) with O/R Interest
5	O/R Wages with U/R Statutory Wages and U/R employer provided adoption benefits EPAB
6	O/R Gross Receipts with U/R Statutory Wages
7	U/R Wages with O/R Statutory Wages with Schedule (Sch) C/C-EZ
8	O/R Dividends with U/R Capital Gains
9	O/R Dividends with U/R Interest
10	O/R Interest with U/R Dividends
11	U/D EWPEN with U/R Interest
12	U/R Pensions with IRA Rollover / IRP
13	
14	O/R Unemployment with overclaimed (O/C) W/H
15	O/R Misc Income with U/R Gross or Taxable Pensions
16	O/R Gross Receipts with U/R Rents/Royalties
17	O/R Wages with U/R Misc Other Income
18	O/R Wages or O/R Statutory Wages with U/R Gross Receipts
19	O/R Misc Other Income with U/R Gross Receipts
20	O/R Misc Other Income with U/R Wages if 51 percent A Tips
21	U/R Capital Gain with Sch D Net Long Term Gain if Securities sales Return amount = \$0 or Loss AMT > \$0
22	U/R state income tax refund (SITR) with Alimony
23	U/R Social Security/Railroad Retirement benefits
24	
25	
26	O/D Student Loan Interest deduction (SLID) or Early
27	O/R Pension if current year return transaction file (RTF) Section 49 or 50 (Form 8606) with an amount claimed

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Value	Meaning
28	Total U/R non-employee compensation (NEC), agriculture subsidies (AGSUB), Crop, Commodity Credit Corporation (CCC) Loans, Medical payments, fishing, and Merchant Card with Total Gross Receipts
29	U/R OTINC with Sch C OTINC - Gross Receipts Dis-
30	U/R Health Savings Contribution with O/R Medical Savings Contribution
31	U/R Medical Savings Contribution with O/R Health Savings Contribution
32	
33	O/R bartering with U/R rents & royalties
34	U/R bartering is the only issue and matches \$ for \$ to an amount reported on Sch 1, line 8 (TY 2020), or Sch 1, line 8z (TY 2021 and TY 2022)
35	O/R unemployment with U/R RTAA
36	U/R securities with no Schedule D with O/R capital gains
37	U/R grants with O/R wages

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4.19.7.10.2 (10-24-2023)

Message Window

- (1) When a condition is present that may require research, referral, or further evaluation, (e.g., the taxpayer resides in a declared disaster area, the taxpayer is deceased, payer agent on file, etc.) the MESSAGE window displays in the CASE ANALYSIS screen when the case is first brought up. See IRM 4.19.7.10.4.1, Tax Account Related Messages, for additional information.

Note: Tax Examiners can access the TAX ACCOUNT, IDT ENTITY, POTENTIAL FRAUD or the INCOME COMPARISON screens from the MESSAGE window by utilizing the “**C**”a tools and re“**F**” tools on the menu bar.

- (2) The window can be accessed from the CASE ANALYSIS, TAX ACCOUNT, TAX COMPUTATIONS, or INCOME COMPARISON screens by taking the following actions:
1. Select re“**F**” tools from the CASE ANALYSIS screen.
 2. Select “**M**”essage from the drop-down menu.
 3. Press <F8> to exit.
- (3) When there is no IR for the discrepant item, the following message displays: **Discrepancy exists where there are no IRs to mark. See Income Comparison Screen.** Exit the MESSAGE window and view the INCOME COMPARISON screen.

4.19.7.10.3
(12-06-2022)
**Tax Return Database
(TRDB)**

- (1) Cases with available electronically filed return information display an ELECTRONICALLY FILED RETURN INFORMATION referred to as the TRDB window. The TRDB window is available in each screen as you move through the case analysis process.
- (2) The TRDB window includes a minimize/maximize feature. The TRDB information can be minimized by clicking on the “**minimize**” button in the upper right corner of the window. To maximize or restore the TRDB information simply click on the “**TRDB**” tab at the bottom of the screen. This same minimize/maximize feature can also be performed by using the keyboard. By simultaneously pressing the <ALT> and <Down> arrow key, TRDB minimizes. By pressing the <ALT> and <Up> arrow key it is restored.
- (3) The TRDB window groups the tax return information into various categories. These categories appear as tabs across the top of the window and include:

TAB	TAX RETURN INFORMATION
Entity	<p>Displays the following information:</p> <ul style="list-style-type: none"> • Name (exactly as entered on the return) • Address (exactly as entered on the return) • Filing status • Number of exemptions <p>A box displays with “YES” under “Taxpayer Note” indicating there is a taxpayer note on the account. A blank TRDB field indicates a blank line on the tax return.</p> <p>The TRDB window also displays the following information:</p> <ul style="list-style-type: none"> • Claimed as a dependent indicator • Over 65 and blind indicator • Filing status 3 indicator • Credit for Other Dependent (CFOD) • Virtual Currency (TY 2020 and TY 2021) • Digital Assets (TY 2022)
Inc	<p>Displays a list of income types They are broken out by what is filed on the Form 1040, page 1 and Schedule 1. If the taxpayer reported an amount, the amount is reflected on the corresponding income type (e.g., Form W-2, Wage and Tax Statement, income shows as wages).</p>
Adj	<p>Displays a list of adjustments to income (shown in order they would appear on a paper filed tax return). If the taxpayer claimed an adjustment to income the amount displays on the corresponding adjustment type (e.g., IRA deduction, deductible part of self-employment tax, etc.).</p> <p>Note: Adjustments to income are reported on Schedule 1.</p> <p>The AGI is also displayed on this tab.</p>

TAB	TAX RETURN INFORMATION
Tax	<p>Displays the following:</p> <ul style="list-style-type: none"> • AGI • Itemized/Standard Deduction • Charitable contributions if taking standard deduction • Qualified Business Income • Box to display a Schedule A, Itemized Deductions if present • Taxable Income per return (TXI) • Tax • Additional taxes (e.g., Form 8814, Parents' Election To Report Child's Interest and Dividends, Form 4972, Tax on Lump-Sum Distributions, etc.) <p>The following items are displayed under the heading Schedule 2:</p> <ul style="list-style-type: none"> • Alt Min Tax (Form 6251) • Excess Advance PTC Repay
Credit	<p>Displays tentative tax (before credits) and non-refundable credits (e.g., child care credit, child tax credit, etc.).</p> <p>Displays the total of Credits and the tax minus after credits.</p> <p>Amounts other than the tentative tax and child tax credit, are displayed under the heading Schedule 3.</p>
Other	Displays the tax minus credits and other taxes, including tax on IRAs, self-employment tax, total tax, etc.
Pmt	Displays payments such as federal income tax withheld, estimated tax payments, refundable credits, etc.
Ref Bal	Displays Refund and Balance Due information from the original return, applicable penalty information, etc.
Index	Displays a list of all schedules and/or forms filed electronically with the return. From the Index tab, access the form by clicking on the name of the schedule or form.
Dotted (TY 2020)	<p>Displays a list of any dotted line literals the taxpayer has entered and the corresponding line number.</p> <p>Note: The literals only display for returns filed using Modernized E-file (MeF).</p>

TAB	TAX RETURN INFORMATION
Attach (TY 2020)	Displays a list of any attachments to the electronically filed return. From the Attach tab, access the document by clicking on the name.
Dotted/Attached (TY 2021 and TY 2022)	<ul style="list-style-type: none"> Displays a list of any dotted line literals the taxpayer has entered and the corresponding line number. Note: The literals only display for returns filed using Modernized E-file (MeF). Displays a list of any attachments to the electronically filed return. From the Attach tab, access the document by clicking on the name.

- (4) Initially the Entity tab displays. Navigate from category to category by clicking on the desired tab or by pressing the **<Page Up>** or **<F12>** keys to move forward and the **<Page Down>** key to return to the previous tab(s).
- (5) A box appears to the right for any line entry that has additional information regarding the entry on the return, or a form or schedule used to calculate the amount reported on the tax return.

Example: On the INCOME tab next to wages a box appears with the number 2 and W-2 is shown in the right margin. This indicates that two W-2s were provided. To access the information referred to in the box click on the box or press **<F11>**. The first available form appears. To view the next one use the **<Down>** arrow key. Use the **<Up>** arrow key to return to the previous form.

4.19.7.10.3.1 (09-28-2022)

Special TRDB Features

- (1) Throughout the TRDB tabs, scroll bars appear when the complete information available cannot be displayed on a single screen. When this occurs click on the “**scroll**” area. One exception is the **Income** tab, which you can use **<shift down>** or **<shift up>** arrows to navigate the screen.
- (2) The Schedule B, Schedule E, and Form 8949 windows also include a special feature. They contain check boxes next to the amounts for each payer and amount shown. These check boxes can be used as an analyzation tool to mark which items have been matched to the information returns (IRs). A checkmark can be added by clicking in the box next to the applicable payer/ amount and removed by clicking in the same box again. Depress the “Print” button to generate a hardcopy of these windows if needed (Operational for Schedule B, Interest and Ordinary Dividends, Schedule E, and Form 8949 only. The Form 8995 and Form 8995-A are also printable.).

Caution: These check marks are tools only and don’t carry over to the CASE ANALYSIS screen.

- (3) In the ENTITY screen, a button labeled "Taxpayer Note" is present. If the button displays "YES" any additional information submitted by the taxpayer with the return may be viewed by clicking the button. Otherwise, if no note is present the word "NO" appears.
- (4) On the Income tab the Other Income line displays an Explanation box with the word "YES" if additional information pertaining to those line items is available for viewing. For TY 2021 and TY 2022, the Other Income line also displays an 8z Other Explanation box with the word **YES** if additional information pertaining to that line is available for viewing.
- (5) On the Tax tab there is a box that indicates if a Schedule A is present. By clicking in the box, you are taken to the Schedule A. The Other Miscellaneous Deduction (Schedule A) line displays an Explanation box with the word "YES" if additional information is available for viewing.

4.19.7.10.3.2 (10-03-2019)

TRDB Navigational Tips

- (1) Scroll Bars are present in various TRDB screens and may be located on the right side. These are used to view all available information for a particular area.
- (2) Boxes appear next to fields where additional information may be available. To access, click on the box.
- (3) When moving back and forth between AUR and the TRDB screens, click on the inactive screen to return to it. The active screen appears highlighted.
- (4) Some of the same function keys utilized in TRDB and Case Analysis may cause the system to perform differently depending which window is active.
- (5) Use the **<Enter>** key to move from line to line within a TRDB tab.

4.19.7.10.4 (10-03-2019)

Tax Account Screen

- (1) The TAX ACCOUNT screen is used to:
 - a. Review the current entity and the complete tax account information.
 - b. Enter a telephone number and/or the contact hours provided by the taxpayer in response to a notice.
 - c. View a new transaction code/subsequent adjustment that has been added to the case.
 - d. Order a tax return (i.e., TC 150, TC 290/291, etc.). See IRM 4.19.7.10.4.2.1, Ordering a Subsequent Adjustment - TC 290/291.
 - e. Input or view the IRC 6501(d), request for prompt assessment, or IRREG Date.
 - f. View freeze/math error code(s) and/or adjustment reason codes present on the account.
- (2) Tax Account information includes tax return amounts, entity information, and return filing codes for either MFT 30 or MFT 31 accounts on a specific tax module. If additional information is required in screening, click on the appropriate box.
 - a. Case Data includes return filing codes such as category and EIC RCT IND.
 - b. Posted Return Information includes number of delinquent months, Schedule SE, and Forms 4137, 8959, 8960 and 8919.

4.19.7.10.4.1
(09-23-2016)

Tax Account Related Messages

- (1) When certain conditions exist on a case the MESSAGE window displays along with an indication to check the “tax account screen” or “see the IRM”. Some examples are listed below:

Note: This list is not all-inclusive.

- New transaction code
 - Freeze code
 - Subsequent return has been filed
 - Taxpayer resides in a declared disaster area
 - Taxpayer is deceased
 - Identity theft
- (2) Exit the MESSAGE window and view the TAX ACCOUNT screen for the new transaction code(s) and/or math error codes when present. To access the TAX ACCOUNT screen, take the following actions:
1. Minimize the TRDB screen if applicable.
 2. Select **re“F” tools** from the CASE ANALYSIS screen.
 3. Select **“T”ax account** from the drop-down menu.
- (3) An asterisk displays in the **NEW TRN** field of the TAX ACCOUNT screen when a new transaction code is present or subsequent adjustment has been made. Remove the asterisk taking the following actions:
1. Click on the TAX ACCOUNT screen to activate it.
 2. Press the **<Up>** and **<Down>** arrow keys to scroll through the NEW TRN field or click on the entry.
 3. Click on the asterisk to remove it. If there is a Transaction Code (TC) 640 posted on the module, a prompt displays asking if the TC 640 amount should be entered in TAX COMPUTATIONS screen. Click on **“Yes”** in this window to have the payment information automatically entered in the **“TAX COMPUTATIONS”** screen.
 4. Press **<F8>** or click on **Exit** to exit the TAX ACCOUNT screen. The SAVE CHANGES window displays.
 5. Click on **“Yes”** to save the changes.

4.19.7.10.4.2
(08-12-2011)

Subsequent Tax Adjustment - TC 290/291

- (1) A message displays when a subsequent tax adjustment has posted to the taxpayer’s account.
- (2) Exit the MESSAGE window and view the TAX ACCOUNT screen for the subsequent adjustment.

4.19.7.10.4.2.1
(08-12-2011)

Ordering a Subsequent Adjustment - TC 290/291

- (1) To order a document using the TC 290/291 or subsequent tax adjustment transaction code(s) posted on the taxpayer’s account, take the following actions:

Exception: If it is determined the adjustment is a Correspondence Imaging Inventory (CII) document, view document on Account Management System (AMS), see (2) below for additional information.

1. Select **re“F” tools** from the CASE ANALYSIS screen.
2. Select **“T”ax account** from the drop-down menu.

3. Enter an **"X"** in the ORD RTN field adjacent to the TC field.
4. Press **<Enter>**.
5. Press **<F8>** or click on **Exit** to exit the TAX ACCOUNT screen. The SAVE CHANGES window displays.
6. Click on **"Yes"** to save the changes.

Note: Research ordered from the TAX ACCOUNT screen can only be deleted on the REQUEST RESEARCH window.

Reminder: "If the discrepant amount(s) is O/C MID, U/R SET, or 10 percent IRA tax, you must complete computations in the Return Value option, TAX COMPUTATION screen, before ordering the TC 290/291."

- (2) When there is a duplicate/amended return (TC 976/977 or TC 971 with Action Code (AC) 010 or 012 through 016 and a posted TC 290/291) on the taxpayers account, an indicator 1 is displayed in the TAX ACCOUNT screen in the CIS column when a CII document is available.

- (3) If a CII document is indicated, take the following actions:

1. Access IDRS.
2. Access AMS.
3. From the AMS Message Center Screen, enter the "SSN" in the TIN field box and press enter on the keyboard. The account summary screen appears.
4. In the Alert section, click on the "View CII Images" link.
5. Select the tax year to review from the CII image list and click on "Open Image".
6. Compare the amended return to the underreported (U/R) issues to determine if any or all issues are addressed. Continue normal processing.

Note: Review history section in the account summary screen for any case history actions taken, etc..

7. After processing changes, select **c"O"ntrol, "C"ase, rc"V"d date** on AUR to input the received date located on the amended return.

- (4) To exit AMS:

1. Click on the Exit Account link in the upper right-hand corner.
2. In the Message Center Screen, click on the Logout link to exit the system.

Reminder: If no longer using IDRS, logoff it as well.

4.19.7.10.4.3 (08-12-2011)

Freeze/Math Error Codes

- (1) Freeze codes are listed in the FREEZE CDS field of the TAX ACCOUNT screen. Math error codes are listed in the MATH ERROR CODE field on the TAX ACCOUNT screen. A maximum of five (5) math error codes displays in this field.

- (2) To view the meaning of the freeze code(s), take the following actions:

1. Click on the code(s) in the left-hand or right-hand FREEZE CODE field of the TAX ACCOUNT screen. A LEFT HAND/RIGHT HAND FREEZE CODES AND MEANINGS window displays.

2. To locate the meaning of a code not listed, type the letter of the code in the FIND field.
3. Press **<Enter>** or click on **"Find"**.
Note: All freeze code meanings do not display. Refer to Document 6209 for a complete list of freeze codes and their meanings.
4. To find the meaning of another code, delete or type over the code present and press **<Enter>** or click on **"Find"**.
5. Click **"OK"** or **"Cancel"** to exit the window and return to the TAX ACCOUNT screen.
6. Press **<F8>** to exit the TAX ACCOUNT screen and return to the CASE ANALYSIS screen.

(3) To view the meaning of a math error code(s), take the following actions:

1. Click on the codes displayed in the MATH ERROR CODE field of the TAX ACCOUNT screen. A MATH ERROR CODES AND MEANINGS window displays. The cursor defaults to the first math error code listed.
2. Place the cursor in the FIND field and enter a 3-digit math error code.
3. Press **<Enter>** or click on **"Find"**. The meaning of the code displays in the VALUE/MEANING field.
4. To view another math error code, delete or type over the math error code listed and press **<Enter>** or click on **"Find"**.
5. Click **"OK"** or **"Cancel"** to exit the window and return to the TAX ACCOUNT screen.
6. Press **<F8>** to exit the TAX ACCOUNT screen and return to the CASE ANALYSIS screen.

4.19.7.10.5 (09-24-2021) Viewing Payer Agent Information

- (1) When an IR has been identified as containing payer agent information that might help resolve the issue, an indicator **Y** for Payer Agent or **B** if the case contains Payer Agent and potential Fraud, displays in the PA field.
- (2) There are two methods to access and view the PAYER AGENT window; directly from the IR or using the menu option:

To access	Take the following actions
Directly from the IR	<ol style="list-style-type: none"> 1. Place the cursor on the specific IR that displays the payer agent indicator. 2. Click once in the PA field to access the PAYER AGENT window. The payer agent information displays. 3. Press <F8> to exit the PAYER AGENT window and return to the CASE ANALYSIS screen.

To access	Take the following actions
Using the menu	<ol style="list-style-type: none"> 1. Place the cursor on the specific IR that displays the payer agent indicator. 2. Select “C”a tools from the CASE ANALYSIS screen. 3. Select “P”ayer agent from the drop-down menu. The payer agent information displays. 4. Press <F8> to exit the PAYER AGENT window and return to the CASE ANALYSIS screen.

4.19.7.10.6
(09-28-2022)

Viewing Potential Fraud Information

- (1) When an IR has been identified as containing potential fraud information that might help resolve the issue, an indicator “F” for potential Fraud or “B” if the case contains potential Fraud and Payer Agent , displays in the PA field.
- (2) There are two methods to access and view the POTENTIAL FRAUD window; directly from the IR or using the menu option:

To access	Take the following actions
Directly from the IR	<ol style="list-style-type: none"> 1. Place the cursor on the specific IR that displays the potential fraud indicator. 2. Click once in the PA field to access the POTENTIAL FRAUD window. The potential fraud information displays. 3. Press <F8> to exit the POTENTIAL FRAUD window and return to the CASE ANALYSIS screen.
Using the menu	<ol style="list-style-type: none"> 1. Place the cursor on the specific IR that displays the potential fraud indicator. 2. Select “C”a tools from the CASE ANALYSIS screen. 3. Select “P”otential Fraud from the drop-down menu. The potential fraud information displays. 4. Press <F8> to exit the POTENTIAL FRAUD window and return to the CASE ANALYSIS screen.

4.19.7.10.7
(10-03-2019)

Information Returns

- (1) Information returns (IRs) can be viewed from the CASE ANALYSIS screen.

To	Take the following actions
View the first name line	Click in the field to the left of the name.
View the second name line	Click in the field to the left of the payee name or payer name fields if an asterisk is present.
View payee SSN or Payer EIN	Click in the field to the left of the payee or payer name.
View all information provided on the IRs	<ol style="list-style-type: none"> 1. Click on a specific IR. 2. Select "C" a tools from the CASE ANALYSIS screen. 3. Select in "F" o return from the drop-down menu. The selected IR displays.
Compare multiple IRs	<ol style="list-style-type: none"> 1. Click on the IR you want to compare to another. 2. Select "C" a tools from the CASE ANALYSIS screen. 3. Select in "F" o return from the drop-down menu. The selected IR displays. 4. Select "C" a tools from the INFORMATION RETURN window. 5. Select scroll i "R" from the drop-down menu. The same IR displays again. 6. Press the <Up> and <Down> arrow keys to scroll through the prior/subsequent IRs. 7. Press <F8> to exit the second IR. 8. Press <F8> again to exit the window and return to the CASE ANALYSIS screen.

To	Take the following actions
View multiple IRs	<ol style="list-style-type: none"> 1. Click on the IR you want to view. 2. Select “C”a tools from the CASE ANALYSIS screen. 3. Select scroll i“R” from the drop-down menu. The selected IR displays. 4. Press the <Up> and <Down> arrow keys to scroll through the prior/subsequent IRs. Note: Using this method displays only one IR at a time. 5. Press <F8> to exit the window and return to the CASE ANALYSIS screen.

4.19.7.10.7.1
(10-03-2019)

Amended Information Returns

- (1) Amended information returns are identified on the CASE ANALYSIS screen by “**A**”, “**X**”, “**R**”, or “**D**” in the AMD IND field. When the system has identified information returns that should be used to replace the original IR, the amended IR has the literal “REPLC” and the literal on the original is “DELET”.

Exception: Once a case has been selected into inventory, the IR will not reflect any updates. As a result, the INCOME COMPARISON screen will not reflect any new IR data.

- (2) The CASE ANALYSIS screen may contain **new** information returns that **are not** identified as discrepant. These information returns are added after case creation but before case selection and are listed with the discrepant information returns. The AMD IND field displays an indicator from the following table.

Indicator	Description
N	New
AN	Amended New
RN	Replace New
DN	Duplicate New
XN	Delete New

Note: These information returns must be screened, and an applicable status code assigned.

4.19.7.10.7.2
(09-01-2013)

Changing Income Identify Codes

- (1) The income identify code identifies certain income types to the system so that U/R income is included in related calculations (i.e., earned income qualifying for earned income credit, income subject to self-employment tax, etc.).

- (2) For a list of valid income identify codes and their meanings see Exhibit IRM 4.19.3-9 , Income Identify Codes.
- (3) The INC CD field may be changed as required for a specific computation. To change the income identify code, the status code **cannot** be a “U”. To change the income identify code, take the following actions:
 1. Click on the INC CD field of the selected IR.
 2. Press <F5> to clear the field if an entry is present.
 3. Enter the applicable code or press <F6> for a list of valid codes.

Note: The following message displays if an invalid code is entered for the income type: “This is not a valid Income Identify Code.”

4.19.7.10.7.3 (09-22-2020) Entering the IR Status Code

- (1) The IR status code determines if the IR information is used in calculating the proposed tax change.
- (2) There are four valid IR Status codes that a tax examiner can input in the IR CD field. The following is a list of valid IR status codes.

Status Code	Description
D	Delete
R	Reported
U	Underreported
N	Nontaxable/not applicable

- (3) The IR CD field may be changed as required for a specific computation. To change the IR status code, take the following actions:
 1. Click on the IR CD field of the selected IR.
 2. Enter the appropriate status code from the table in (2) above.

Note: The following message appears when the IR belongs to a group: “ERROR: YOU CAN ONLY CHANGE THE STATUS CODE OF A GROUP MEMBER THROUGH THE MENU”. See IRM 4.19.7.10.8.2, Changing Group Status, for additional information.

- (4) The system assigns status code “X” to certain IRs indicating the income amount was deleted by the system. You can remove the “X” and enter a different code if required. An “X” cannot be re-entered once it has been removed.
- (5) The system assigns status code “J” to certain IRs indicating the income was not identified as discrepant for a Systemically Generated Notice. You can delete the “J” and enter a different code if required. A “J” cannot be re-entered once it has been deleted.

4.19.7.10.7.4
(09-23-2016)

Entering the Reported Amount

- (1) When it has been determined there is U/R income, an IR status code “U” is entered.
- (2) If the conditions in (3) or (4) below do not apply, the cursor moves to the REPORTED AMOUNT field when “U” is entered. Enter the taxpayer’s reported amount (dollars only), if there is no amount reported, enter “0” (zero).
- (3) The ADJUSTED GROSS INCOME window automatically displays when status code “U” is entered for STOCK or capital gains (CG). Once you have input/verified the fields, press <F12> to commit and exit the window. The cursor returns to the IR CD field. Input status code “U”, the cursor moves to the REPORTED AMOUNT field.
- (4) The appropriate computation window displays when status code “U” is entered for W/H, IRA, SSA/RRB, Excess Social Security Tax (SST), Additional Medicare Tax, SEP/KEOGH, DCB, SCH D, SLID, EPAB, or SITR income types.
- (5) The system determines the U/R amount and adds it to the total U/R amount in the TOTAL AGI CHANGE field. The U/R amount for that IR displays in the UR AMOUNT field.
- (6) If the reported amount of a status code “U” IR needs to be changed, click in the REPORTED AMOUNT field and type over the existing numbers. This only works for IRs that are not grouped.

4.19.7.10.7.5
(10-03-2019)

Selecting the Send Indicator

- (1) IR elements (e.g., WAGES, TX/A, STOCK) marked as U/R are automatically selected to print on the notice. The entire IR is NOT sent to the taxpayer. The notice only includes the components/elements of the IR identified as U/R or marked with a send indicator.
- (2) An “S”, in the SEND field, designates the specific income type(s) included on the IR printed on the notice. It may be necessary to send a component of a fully reported IR on the notice.

Example: If you have a fully reported Pension IR that needs to be sent on the notice because of U/R 10 percent Premature Distribution Tax, click in the SEND field for the Pension IR to appear on the notice.

- (3) To add or remove the “S” indicator at any time, take the following actions:
 1. Move the cursor to the SEND field of the selected IR.
 2. Click the mouse button. The send indicator is added/removed.

4.19.7.10.7.6
(09-01-2013)

Creating, Deleting, or Modifying Information Returns

- (1) If there are information documents attached to the return or reported amounts for which we have no corresponding information returns, an IR must be created if:
 - a. The taxpayer reports income/deductions for which there is no corresponding IR, and the reported amount is needed by the system to perform related calculations. (The corresponding information document may or may not be attached to the return.)
 - b. There is an attached information document with no corresponding IR, and the income is not reported.

- c. The payer's name is garbled, missing or incomplete. Use the employer identification number (EIN) to research IDRS CC INOLES for the proper payer name. If the income is U/R, recreate the IR as shown on the CASE ANALYSIS screen, including the correct payer name. Include the created IR on the notice.

Caution: For a created IR to be considered valid for inclusion on the notice, it must contain: a payer name, payer EIN, and an income amount greater than zero (in addition to other required entries). The Send Indicator must be manually entered on the IR by clicking in the SEND INDICATOR field on the CASE ANALYSIS screen.

Note: The tax examiner may determine other conditions that require creation of an IR.

4.19.7.10.7.6.1

(03-03-2023)

Creating Information Returns

- (1) It may be necessary to create an IR for the completion of the computation windows.
- (2) Before the system allows a created IR to be committed the following fields are required:
- PAYEE TIN CD
 - DOCUMENT TYPE
 - INCOME TYPE
 - INCOME AMOUNT

Note: To send a created IR on the notice, it must contain a payer name, EIN and an income amount greater than zero.

- (3) In addition to the required fields listed above, the window contains the following fields:
- PAYER NAME
 - PAYER STREET ADDR
 - PAYER CITY, ST, ZIP
 - PAYER EIN
 - ACCOUNT NUMBER
 - COD IND
 - INCM CODE
- (4) To create an IR, take the following actions:
1. Select “**C**”a tools from the CASE ANALYSIS screen.
 2. Select “**C**”reate ir from the drop-down menu. The CREATE IR window displays.
- (5) To advance through the fields, take the following actions:

Reminder: Entries must be made in required fields as outlined in (2) above.

1. Enter the payer name.
2. Enter the payer street address.
3. Enter the payer city, state, and zip code.

4. Enter the payer EIN.
5. Enter the account number.
6. Enter the payee TIN code: “**P**” for Primary, “**S**” for Secondary, or “**E**” for EIN.
7. Enter the Program/Category of Distribution Code (COD) indicator (if applicable).

Note: The COD indicator needs to be entered ONLY when the income is subject to the 10 percent, 15 percent, or 25 percent tax for Form 1099-R or the 20 percent tax for Form 1099-SA. See IRM 4.19.3, IMF Automated Underreporter (AUR), for a list of distribution codes (COD indicator) for Form 1099-R.

8. Enter the document type. To view a list of document types, press <F6>. Click on your selection and press <Enter> or click on “OK” and press <Enter>.

Caution: When creating a Form 1099-R (1099R), a field for IRA SEP/SIMPLE will also display. A valid indicator of **1** for IRA or **0** for non-IRA MUST be entered in this field.

Caution: When creating a Form 1099-SA (99-SA), a field for DISTRIBUTION CD will also display. Enter the appropriate distribution code from Form 1099-SA, box 3. If the distribution code is **0**, use distribution code **1** to propose the additional 20 percent tax.

9. Enter the income type or press <F6>.

Note: If the income type you have entered doesn't match the document type displayed in the DOCUMENT TYPE field, the following message displays: **This is not a valid income type.**

10. Enter the income amount.
11. Enter the income identify code or press <F6>.

Note: If multiple income types from the information document need to be entered, repeat steps 9 - 11 until all income types and their amounts have been entered.

12. Press <F12> to commit and exit the window.

Caution: If information returns are created for a worksheet computation and the worksheet has already been computed, you must add the IR to the applicable group, or ungroup the information returns so the worksheet can be recomputed.

4.19.7.10.7.6.2
(09-01-2013)

Correcting a Field on a Created Information Return

- (1) When an entry has been input incorrectly or when you have continued to the next field without inputting an entry, you may correct the entry or return to a previous field by taking one of the following actions:

1. Place the cursor in the field to be corrected.

Note: If the cursor is in the AMOUNT field, you must make an entry and press <Enter> before you can return to a previous field.

2. Press <F5> to clear the field.
3. Correct the entry and complete any other necessary entries.
4. Press <F12> to commit and exit the window.

4.19.7.10.7.6.3
(10-03-2019)

Deleting a Created Information Return

- (1) Created IRs can be deleted in two ways depending on whether an EIN was entered.

To delete a created IR that	Take the following actions
DOESN'T contain an EIN	<ol style="list-style-type: none"> 1. Place the cursor in the IR CD field for the last income type of the created IR. 2. Press <F3> to delete the record. 3. Move the cursor upward to the IR CD field of the next income type on the IR. 4. Repeat the above steps until all income types on the created IR are deleted. <p>Note: The IR is completely removed from the CASE ANALYSIS screen.</p>
DOES contain an EIN	Enter a status code “D” in the IR CD field.

4.19.7.10.7.6.4
(03-03-2023)

Modifying Information Returns

- (1) Information returns can be modified to allow the system to correctly calculate the U/R amount. Before an IR can be modified the status code must be blank or an “X”.

- (2) To modify an IR, take the following actions.

1. Place the cursor on the IR to be modified. Select “**C**”a tools from the CASE ANALYSIS screen.
2. Select “**M**”odify ir from the drop-down menu. The MODIFY IR window displays. The cursor defaults to the TP field.

Note: When the “M”odify ir option is selected, the selected IR displays in the top portion of the window. In the bottom portion of the window, you can make the necessary entries to modify the original IR.

3. Press <F5> to clear any entries (if necessary).

Note: You may change the payee information or split the income between the taxpayer and spouse by entering or changing the payee TIN type in the TP field. Valid TIN types are “P” for Primary, “S” for Secondary, and “E” for EIN.

4. Enter/verify the appropriate payee TIN type.
5. Press <Enter>. The cursor moves to the IND field. Enter the COD indicator (if applicable).

Note: You may enter or change the COD indicator in the IND field as required for the computation of the 10 percent, 15 percent, 20

percent, or 25 percent tax. See IRM 4.19.3, IMF Automated Underreporter (AUR). If an indicator is required per IRM instructions, enter the appropriate indicator in the IND field.

6. Press **<Enter>**. The cursor moves to the AMOUNT field with the total amount of the IR displayed. The income amount may be modified as required for specific computations. Press **<F5>** to clear. Enter the appropriate amount. The system automatically enters the balance of the IR when the next line is completed.

Note: The total of the modified amounts must equal the original IR amount.

7. Place the cursor in the INCM CODE field. Press **<F5>** to clear the entry. Enter the appropriate code or press **<F6>**.
8. Press **<Enter>**. The original information appears in the TP field and Payer name fields on the next line.
9. Repeat these steps until all modifications have been completed.
10. Press **<F12>** to commit and exit the window.

- (3) The modified IR(s) displays on the CASE ANALYSIS screen. The system enters an **"X"** in the IR CD field of the original IR.

Note: The modified IR(s) cannot be sent to the taxpayer. Enter an **"S"** in the SEND field of the original IR when it is to be sent.

4.19.7.10.7.6.5
(08-12-2011)

Deleting a Modified Information Return

- (1) To delete a modified IR, take the following actions:

1. In the CASE ANALYSIS screen, place the cursor on the IR CD field of the original IR (code displays as an **"X"**).
2. Select **"C" a tools** from the CASE ANALYSIS screen.
3. Select **"M"odify ir** from the drop-down menu. The MODIFY INFORMATION RETURN window displays. The cursor defaults to the TP field.
4. Press **<Enter>** until the cursor is in the IR CD field.
5. Press **<F3>** in each IR CD field until all fields are deleted.

4.19.7.10.8
(10-03-2019)

Grouping Information Returns

- (1) Certain income types are automatically grouped by the system to compute the worksheets associated with that type of income.

- (2) The Group menu option is used to group information returns to determine a total money amount. The information returns may be grouped by:

- "I"ncome type
- payer "E"n
- payee "T"n
- i"N"come code
- "S"ales date
- "D"escription

- (3) There are times when IRM 4.19.3, IMF Automated Underreporter (AUR), requires information returns be grouped to arrive at the correct U/R amount.

Note: If you create an IR for a worksheet computation and the system has already completed that computation, you can either add the created IR to the group or ungroup and create a new group, so the system can recompute the worksheet.

4.19.7.10.8.1

(09-01-2013)

Creating a Group

- (1) To create a group, take the following actions:
 1. Place the cursor on an IR to be included in a group.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"C"reate** from the drop-down menu.
 4. Select one of the six options in the pull-right menu, listed in IRM 4.19.7.10.8(1), Grouping Information Returns. The change group status window appears.
 5. After comparing the group total to the amount reported on the return, enter the appropriate status code for the group and press **<Enter>**. If a status code **"U"** is entered, the cursor moves to the REP AMT field.
 6. Enter the reported amount from the taxpayer's return (if applicable).
- (2) When **"I"ncome type**, payer **"E"in**, payee **"T"in** or **"D"escription** are selected, all information returns of the same income type are grouped together; regardless of the income identify code. It may be necessary to delete an IR(s) from the group because of the income identify code.

Note: The system groups only the information returns with the same income type when grouping by payer or payee identification number.

4.19.7.10.8.2

(08-12-2011)

Changing Group Status

- (1) To change the group status code, take the following actions:
 1. Place the cursor on an IR in the group that needs the status code changed.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"S"tatus code** from the drop-down menu. The CHANGE GROUP STATUS window displays with the cursor in the NEW STATUS CD field.
 4. Enter the new status and press **<Enter>**. If a status code **"U"** is entered, the cursor moves to the REP AMT field.
 5. Enter the reported amount from the taxpayer's return (if applicable).

4.19.7.10.8.3

(08-12-2011)

Adding to a Group

- (1) It may be necessary to add an IR to a group. For example, if information returns are grouped by income type (Non-Employee Compensation (NEC)) and it appears a different income type (RENT) was included with the nonemployee compensation reported on the taxpayer's return, add the RENT IR to the group by taking the following actions:
 1. Place the cursor on the IR to be added.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"A"dd** from the drop-down menu. The ADD TO GROUP window displays with the cursor in the GROUP NO field.
 4. Enter the group number and press **<Enter>**. The group status code reverts to blank.
- (2) Compare the new group total to the information shown on the taxpayer's return and enter a new status code by taking the following actions:
 1. Place the cursor on an IR in the group.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"S"tatus code** from the drop-down menu. The CHANGE GROUP STATUS window displays with the cursor in the NEW STATUS CD field.

4. Enter the new status code and press **<Enter>**. If a status code **"U"** is entered, the cursor moves to the REP AMT field.
5. Enter the reported amount from the taxpayer's return (if applicable).

4.19.7.10.8.4
(08-12-2011)

Deleting Information Returns from a Group

- (1) It may be necessary to delete a specific IR from a created group. To delete an IR from a group, take the following actions:
 1. Place the cursor on the IR to be deleted.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"D"elete** from the drop-down menu. The group number is deleted from the IR and the IR is deleted from the group.
- (2) Compare the new group total to the information shown on the taxpayer's return and enter a new status code by taking the following actions:
 1. Place the cursor on an IR in the group.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"S"tatus code** from the drop-down menu. The CHANGE GROUP STATUS window displays with the cursor in the NEW STATUS CD field.
 4. Enter the new status code and press **<Enter>**. If a status code **"U"** is entered, the cursor moves to the REP AMT field.
 5. Enter the reported amount from the taxpayer's return (if applicable).

4.19.7.10.8.5
(08-12-2011)

Ungrouping Information Returns

- (1) There may be times when it is necessary to ungroup. The **"U"ngroup** option removes all the information returns from a specific group. To ungroup, take the following actions:
 1. Place the cursor on any IR in the group.
 2. Select **"G"roup** from the CASE ANALYSIS screen.
 3. Select **"U"ngroup** from the drop-down menu. The system removes the group number and the status code from all the information returns in that group.
- (2) If the issue has a corresponding worksheet (i.e., SITR, W/H, etc.), it must be recomputed to result in the system considering the issue as reported.

4.19.7.10.9
(08-12-2011)

Search Function

- (1) Use the search function to search for specific information returns to compare with income reported on the taxpayer's return.
- (2) Information returns may be searched by:
 - Payer name
 - Payer EIN
 - Money amount (minimum and/or maximum)
 - Document type
 - Income type
 - Group number
 - Payee
 - Send indicator
 - Account number
 - Source code
 - Payer Agent
 - Sales Date (to and/or from)
 - Description

Note: When searching by Sales Date or Description, the results of the search appear in ascending order. Check the “**Descending**” box for results of the search to appear in descending order.

(3) To access the Search menu option, take the following actions:

1. Select “**C**”a tools from the CASE ANALYSIS screen.
2. Select “**S**”earch from the drop-down menu. The SEARCH window displays with the cursor in the PAYER NAME field.
3. Type the appropriate information such as payer name, EIN, money amt, etc. in the corresponding field or press <F6> for a list of options.

Note: To move from field to field you can use the <Tab>, <Enter>, or up and down arrows or click in the field.

Note: When pressing <F6>, the FIND window displays showing a list of options on top of the SEARCH window. The asterisk indicates the position of the cursor on the CASE ANALYSIS screen. Use the mouse or the up and down arrow keys to select.

4. After completing the entries for the search requirements, press <F12> to commit and exit the window. The CASE ANALYSIS screen displays **ONLY** the information returns for that search. A message appears at the bottom of the CASE ANALYSIS screen showing a search is active.

4.19.7.10.9.1 (09-19-2017) Clearing a Search

(1) To clear a search and restore the CASE ANALYSIS screen to show the original information returns, take the following actions:

1. Select “**C**”a tools from the CASE ANALYSIS screen.
2. Select “**S**”earch from the drop-down menu. The SEARCH window displays with the search requirements displayed.
3. Place the cursor in all fields that have an entry.

Note: To move from field to field you can use the <TAB>, <Enter>, or up and down arrows or click in the field.

4. Press <F5> to delete individual entries or <F7> to clear all entries.
5. Press <F12> to exit the window. The CASE ANALYSIS screen is restored to display all information returns.

4.19.7.10.10 (10-03-2019) Case Notes and Information Return Notes

(1) The Case Note and Information Return Note windows are used to leave notes pertaining to a case and/or an IR. Notes can be up to 4,000 characters. If more are needed, you must create a new note.

Caution: Do not include personally identifiable information (PII) in case notes or IR notes.

Caution: Case notes and IR notes remain a part of the official case file. These notes can be viewed by other areas such as the United States Tax Court (in the event the taxpayer petitions the court), or by taxpayers through the Freedom of Information Act (FOIA), etc. Caution should be used when case notes and IR notes are written.

(2) When the following situations occur, the AUR system automatically leaves a case note:

- A special notice or letter paragraph has been reviewed.
- You access a case from another site.
- The case has a notice moved from one date to another.

4.19.7.10.10.1
(09-24-2021)

Creating Information Return Notes

(1) There are two methods to access the CREATE/EDIT NOTE window to create an IR Note; from the IR CD field or the NOTE field (IR section).

To access from the	Take the following actions
IR CD field	<ol style="list-style-type: none"> 1. Place the cursor in the IR CD field of the IR where the note applies. 2. Select "C" a tools from the CASE ANALYSIS screen. 3. Select ir "N"ote from the drop-down menu. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. Note: If there is an existing IR note, use the arrow key or click in the next available (empty) TEXT field. 4. Press <Enter> or click in the text box. The CREATE/EDIT NOTE window displays with the cursor in the TEXT field.
NOTE field	<ol style="list-style-type: none"> 1. Place the cursor in the IR NOTE field of the IR where the note applies and using the left mouse button click once. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. Note: If there is an existing IR note, use the arrow key or click in the next available (empty) TEXT field. 2. Press <Enter> or click in the text box. The CREATE/EDIT NOTE window displays with the cursor in the TEXT field.

(2) The create an IR note, take the following actions:

1. Access the CREATE/EDIT NOTE window using one of the methods outlined in the table in (1) above.
2. Type your note or select from the standard case notes listed in IRM 4.19.7.10.10.2(3), Creating a Case Note. Capitalization and punctuation are not necessary. Abbreviate when possible using common abbreviations that can be understood by the next user.
3. Click **<Spellcheck>**. The system checks for any misspelled words in the note.
4. After **<Spellcheck>** is complete, click on **<OK>** to complete the note. The DISPLAY NOTE window displays with your SEID, date the note was created and the note.
5. Press **<F8>** or click on exit to exit the window. The FORMS window appears.
6. Click on **"Yes"** or press **<Enter>** to save the note. Click **"No"** if you decide the note is not needed and the changes have not been committed. Click **"Cancel"** if you decide the note needs to be changed before being committed.

Note: An "N" displays in the NOTE field of the IR when a note has been saved.

4.19.7.10.10.2 (12-06-2022) Creating a Case Note

- (1) There are two methods to access the CREATE/EDIT NOTE window to create a case note; from the NOTE field (in the entity section) or using the menu option.

To access	Take the following actions
From NOTE field	<ol style="list-style-type: none"> 1. Place the cursor in the "NOTE" field (under SUBFILE field on the CASE ANALYSIS screen). The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. Note: If there is an existing case note, use the arrow key or click in the next available (empty) TEXT field. 2. Press <Enter> or click in the text box. The CREATE/EDIT NOTE window displays with the cursor in the TEXT field.

To access	Take the following actions
Using the menu option	<ol style="list-style-type: none"> 1. Select re“F” tools from the CASE ANALYSIS screen. 2. Select case “N”ote from the drop-down menu. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. Note: If there is an existing case note, use the arrow key or click in the next available (empty) TEXT field. 3. Press <Enter> or click in the text box. The CREATE/EDIT NOTE window displays with the cursor in the TEXT field.

(2) To create a case note, take the following actions:

1. Access the windows using one of the methods outlined in the table in (1) above.
2. Type your note or select from the standard case notes listed in (3) below. Capitalization and punctuation are not necessary. Abbreviate when possible using common abbreviations that can be understood by the next user.
3. Click **<Spellcheck>**. The system checks for any misspelled words in the note.
4. After **<Spellcheck>** is complete, click on **<OK>** to complete the note. The DISPLAY NOTE window displays with your SEID, date the note was created and the note.
5. Press **<F8>** or click on exit to exit the window. The FORMS window appears.
6. Click on **“Yes”** or press **<Enter>** to save the note. Click **“No”** if you decide the note is not needed and the changes have not been committed. Click **“Cancel”** if you decide the note needs to be changed before being committed.

Note: An “N” displays in the NOTE field in the entity section (under the SUBFILE field) when a note has been saved.

(3) There are 31 standard notes available in the DISPLAY NOTE window. Instead of creating your own note, you may select one of the “standard notes” from the table below. To view the standard case notes, click in the “text” box. To select a standard case note, click on the note number and **<Enter>**.

Note Number	Definition
1	TP requested additional time to respond to CP 2000. Advised the extension was granted. Systemic extension done.
2	TP requested additional time to respond to CP 2000. Advised they have additional 30 days. Did not allow systemic extension.
3	TP requested additional time to respond to CP 2501. Advised TP to respond within 45 days from date of notice. Did not allow systemic extension.
4	ID Theft. Advised TP of needed documentation.
5	GAMBL: TP stated they had gambling losses, adjusted Schedule A as applicable.
6	Payoff amount provided to TP.
7	Explained AUR notice/letter received and how to respond.
8	STOCK: TP will submit Sch D, was advised to address any change to carryover losses, if applicable.
9	A copy of the AUR notice/letter, tax return, schedule and/or form was sent per TP request.
10	TP agrees, but cannot pay. Advised TP to check the agree box, sign and complete Form 9465, Installment Agreement Request, and submit with response.
11	ID Theft: Appropriate ID theft transaction code present, closed case.
12	DBTCN: Insolvency - Told TP to submit breakdown of assets and liabilities.
13	Fax received, forwarded to clerical.
14	IA to Coll.
15	PC 87: TP full paid before issuance of Stat Notice, agrees with amount owed, closing PC 87.
16	POA/TIA forwarded to CAF.
17	Per IRC 6751 (b)(1), I concur with my subordinate's independent determination not to waive the Accuracy Related Penalty for Negligence (IRC 6662 (b)(1) or Substantial Understatement of Tax (IRC 6662 (d)).
18	No 5498 to justify rollover.
19	Change to AGI. Accessed AMS to re-calculate PTC/ APTC. No change to PTC or APTC.

Note Number	Definition
20	IDTVA - close case no change.
21	IDTVA - Delete IR(s) (Fill in IR number(s). Continue processing.
22	IDTVA - Case was determined not to be IDT. Continue processing.
23	IDTVA - Letter was issued to the taxpayer requesting additional information. Follow-up date has expired with no response from the taxpayer. IDT claim will be closed, continue processing the case.
24	IDTVA-RPM - Case was determined not to meet RPM criteria. Case requires referral to Exam. PC needs to be input that closes the case to Campus Exam.
25	IDTVA – Letter was issued to the taxpayer requesting additional information. Follow-up date has expired with no response from the taxpayer. IDT claim will be closed, continue processing the case.
26	IDTVA – RPM – Case was determined to not meet RPM criteria. Case requires referral to Exam. PC needs to be input that closes the case to Campus Exam.
27	IDTVA – Case was referred to Exam. Close case no change.
28	IDTVA – Payment present on account. Hold for two weeks if closing with a PC17.
29	IDTVA RPM – Case was determined to not be RPM. Continue processing.
30	IDTVA RPM – Letter was issued to the taxpayer requesting additional information and date has expired with no response. Continue processing.
31	This return has been selected to participate in the TDC project to respond using Secure Messaging. The taxpayer has opted in and an IDRS history item has been added. Case ID:

- (4) There are two check boxes in the DISPLAY NOTE screen, ACTION REQUIRED and OUT CALL.
- If you are leaving a case note for a case originating from another campus, and you are requesting an action to be taken, click on the **Action Required** box. This ensures the case appears on the report generated at the originating campus so the action can be taken. **Only use the action required box when it is necessary for the originating site to take an action on a case.**

- If you are attempting an out call or leaving a case note based on an outcall, check the OUT-CALL box. This ensures a history item displays in case history.

(5) Case notes and IR notes are listed in chronological order, with the most current note displaying first. The system tracks the identity of users who enter a note by posting the SEID number with the note.

4.19.7.10.10.3
(10-03-2019)

Adding to or Editing an Existing Note

- (1) You can add to or edit a note **YOU** created **ONLY** after it has posted. Use this option to add information to an existing note to clarify its meaning or to include related supplemental information.
- (2) To access the DISPLAY NOTE and CREATE/EDIT windows and

Add to or edit an existing	Take the following actions
Case note	<ol style="list-style-type: none"> 1. Select re“F” tools from the CASE ANALYSIS screen. 2. Select case “N”ote from the drop-down menu. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. 3. Click in the TEXT field of the note being added to or edited. The note displays. 4. Enter the additional text or edit existing text. 5. Click <Spellcheck>. The system checks for any misspelled words in the note. 6. After <Spellcheck> is complete click on <OK> to complete the note. 7. Press <F8> or click on exit to leave the window. The FORMS window appears. 8. Click on “Yes” or press <Enter> to save the note. Click “No” if you decide the note is not needed and the changes have not been committed. Click “Cancel” if you decide the note needs to be changed before being committed.

Add to or edit an existing	Take the following actions
IR note	<ol style="list-style-type: none"> 1. Select “C”a tools from the CASE ANALYSIS screen. 2. Select ir “N”ote from the drop-down menu. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. 3. Click in the TEXT field of the note being added to or edited. The note displays. 4. Enter the additional text or edit existing text. 5. Click <Spellcheck>. The system checks for any misspelled words in the note. 6. After <Spellcheck> is complete click on <OK> to complete the note. 7. Press <F8> or click on exit to leave the window. The FORMS window appears. 8. Click on “Yes” or press <Enter> to save the note. Click “No” if you decide the note is not needed and the changes have not been committed. Click “Cancel” if you decide the note needs to be changed before being committed.

4.19.7.10.10.4

(10-03-2019)

Deleting a Note

- (1) You can only delete a note **YOU** created and **ONLY** after it has posted.

To delete an existing	Take the following actions
Case note	<ol style="list-style-type: none"> 1. Select re“F” tools from the CASE ANALYSIS screen. 2. Select case “N”ote from the drop-down menu. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. 3. Place the cursor in the box directly to the left of the TEXT field of the note you want to delete. 4. Press <F3> to delete the note. The DELETE NOTE window appears. 5. Click on “Yes” to delete the note. 6. Press <F8> or click on exit to leave the window. The FORMS window appears. 7. Click on “Yes” to save the changes.
IR note	<ol style="list-style-type: none"> 1. Select “C”a tools from the CASE ANALYSIS screen. 2. Select ir “N”ote from the drop-down menu. The DISPLAY NOTE window appears with the cursor in the box directly to the left of the TEXT field. 3. Place the cursor in the box directly to the left of the TEXT field of the note you want to delete. 4. Press <F3> to delete the note. The DELETE NOTE window appears. 5. Click on “Yes” to delete the note. 6. Press <F8> or click on exit to leave the window. The FORMS window appears. 7. Click on “Yes” to save the changes.

4.19.7.10.11
(09-24-2021)

Computing Worksheet Windows

- (1) The following are worksheet windows to assist with screening and recomputing tax on cases:

Worksheet Windows
ADDITIONAL FICA TAX
ADDITIONAL MEDICARE TAX
ADDITIONAL MEDICARE TAX WITHHELD
ADJUSTED GROSS INCOME
ADOPTION BENEFITS
COMPUTE SCHEDULE D LOSS
COMPUTE SITR CHANGE
DEPENDENT CARE BENEFITS
EXCESS SST/RRT
FICA TAX ADJUSTMENT
FORM 8903
FORM 5329 PREMATURE DISTRIBUTION TAX
IRA
LUMP SUM TAX
MISC ADJ/SCH C EXP
NEG/RC STATUS
RETURN VALUE
SAVINGS BOND EXCLUSION
SELF EMPLOYMENT TAX
SEP ADJUSTMENT
SSA RRB CHANGES
SST ON TIPS
STUDENT LOAN INTEREST DEDUCTION
TUITION AND FEES DEDUCTION (TY 2020)
WITHHOLDING

Note: Refer to the *hint text line* displayed at the bottom of the AUR screen for specific line numbers.

4.19.7.10.11.1
(10-03-2019)

Adjusted Gross Income Window

- (1) The ADJUSTED GROSS INCOME window appears at various phases of Case Analysis if the information is needed to compute a subsequent window. When it appears, verify the tax return values. Once the window is verified use the <F12> (next window function) to exit the window. The window doesn't display again unless it is selected from the menu.

- (2) There may be instances where the ADJUSTED GROSS INCOME window needs to be manually accessed while in the CASE ANALYSIS screen. To access the window, take the following actions:
 1. Select **ca "T"ax comp** from the CASE ANALYSIS screen.
 2. Select **aGi** window from the drop-down menu. The ADJUSTED GROSS INCOME window displays with the cursor in the ADJUSTED GROSS INCOME field.

4.19.7.10.11.2 (10-24-2023) Self-Employment Tax

- (1) The SELF EMPLOYMENT TAX window is used to compute or recompute self-employment tax. There are specific fields for computing/recomputing self-employment tax for the primary and/or the secondary taxpayer.
- (2) Refer to IRM 4.19.3.16.1, Self-Employment Tax, whenever it is necessary to compute/recompute SE tax.
- (3) Click on **"COMPUTE"** (to view changes before committing) **AND** press **<F12>** to commit and exit the window.

4.19.7.10.11.3 (10-24-2023) IRA Contributions

- (1) The IRA window is used to compute/recompute the allowable amount of IRA deduction the taxpayer is entitled to. The cursor must be on the CONTR IR to access the IRA window.
- (2) Select the IRA window only after all other required windows have been computed.
- (3) There are two methods to access the IRA window, from the IR or using the menu option.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the IR. 2. Enter a "U". The IRA window displays. <p>Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.</p>

To access	Take the following actions
Using the menu option Note: The cursor must be located on an IR for IRA contributions to access the “I”ra window.	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select “I”ra from the drop-down menu. The IRA window displays. Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.

- (4) Refer to IRM 4.19.3.9.6.1, IRA Deduction - Analysis, whenever it is necessary to compute/recompute the IRA window.
- (5) Press **<F12>** to commit and exit the window.

4.19.7.10.11.4
(10-24-2023)

Withholding (W/H)

- (1) The WITHHOLDING window is used to compute or recompute the allowable amount of federal W/H.
- (2) There are two methods to access the WITHHOLDING window; from the IR or using the menu option.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field for the W/H IR. 2. Enter a “U”. The WITHHOLDING window displays with the cursor in the EXCESS SST/RRT field.

To access	Take the following actions
Using the menu option	<ol style="list-style-type: none"> 1. Select ca "T"ax comp from the CASE ANALYSIS screen. 2. Select "W"ithholding from the drop-down menu. The WITHHOLDING window displays with the cursor in the EXCESS SST/RRT field. <p>Note: It is not necessary to change the status code of a group to recompute the W/H.</p>

- (3) Refer to IRM 4.19.3.17.1.1, Withholding - Analysis, whenever it is necessary to compute/recompute W/H. ,

Note: When wages are U/R and W/H is discrepant, select the WITHHOLDING window after all wage IRs are analyzed.

Note: When there is a change to the additional Medicare tax withheld, see IRM 4.19.7.10.11.20, Additional Medicare Tax Withheld, for additional information.

- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.11.5
(10-24-2023)
**Excess Social Security
Tax and Railroad
Retirement Tax
(SST/RRT)**

- (1) The EXCESS SST/RRT window is used to compute excess SST/RRT.
- (2) There are two methods to access the EXCESS SST/RRT window can be accessed in two ways; from the IR or using the menu option.

If accessing	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field for the SSTAX IR. 2. Enter a code "U". The EXCESS SST/RRT window displays with the cursor in the EXCESS SST/RRT field.
Using the menu option	<ol style="list-style-type: none"> 1. Select ca "T"ax comp from the CASE ANALYSIS screen. 2. Select "E"xcess sst/rrt from the drop-down menu. The EXCESS SST/RRT window displays with the cursor in the EXCESS SST/RRT field.

- (3) Refer to IRM 4.19.3.17.2, Social Security Tax/Tier 1 Railroad Retirement Tax, whenever it is necessary to compute/recompute excess SST/RRT.
- (4) Press <F12> to commit and exit the window.
- (5) To change a field entry (only if it can be identified as Uncollected Tax (**UT**) from the dotted portion of the total tax line on Form 1040 (TY 2020) or Uncollected Tax (UT) on Schedule 2, line 13 (TY 2021), access the window using one of the options in the table in (2) above and take the following actions:

Note: The TIER 1 TIP TAX fields seldom require an entry.

1. Enter a “Y” in the VERIFIED INDICATOR field to override a system computed change to excess SST/RRT and press <Enter>. The cursor moves to the PRIMARY TIER 1/SS TIP TAX field.
2. Enter only the **UT** amount reported on the return that is also reported on Form(s) W-2, and identified with a letter code of “A” or “M” in the PRIMARY TIER 1/SS TIP TAX field. Press <Enter> to move to the SECONDARY TIER 1/SS TIP TAX field.
3. Enter only the **UT** amount reported on the return that is also reported on Form(s) W-2, and identified with a letter code of “A” or “M” in the SECONDARY TIER 1/SS TIP TAX field.
4. Enter the amount of Excess SST/RRT the taxpayer is entitled to. If the excess SST/RRT amount claimed on the return is correct, leave this field blank.
5. Press <F12> to commit and exit the window.

Note: Excess Tier 2 Railroad Retirement tax cannot be claimed as a credit on the return. The taxpayer must use Form 843, Claim For Refund and Request for Abatement.

Note: Be aware of tax preparation software problems that may lead to reporting inconsistencies on ELF returns. For example, ELF Form W-2, box 12 shows Code “A” amount, but the occupation is not TIPS related; or the ELF Form W-2, box 12 Code “A” or “M” amount matches another item (such as deferred compensation).

4.19.7.10.11.6
(10-24-2023)

**State and Local Income
Tax Refunds (SITR)**

- (1) The COMPUTE SITR CHANGE window is used to compute the taxable portion of SITR.
- (2) There are two methods to access the COMPUTE SITR CHANGE window; from the IR or using the menu option.

Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the SITR IR. 2. Enter a “U”. The COMPUTE SITR CHANGE automatically displays
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select si“T”r from the drop-down menu. <p>Note: When SITR is to be computed, the ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.</p>

(3) Refer to IRM 4.19.3.8.5.1, SITR - Analysis, whenever it is necessary to compute/recompute SITR.

(4) Press <F12> to commit and exit the window.

Note: When status code “D” or “N” is input on a SITR IR, you must use the “U”ngroup option to change the SITR IR status code to any other applicable status code.

4.19.7.10.11.7
(10-24-2023)
**Social Security and
Railroad Retirement
Benefits (SSA/RRB)**

- (1) The SSA RRB CHANGES window is used to compute the taxable amount of SSA/RRB.
- (2) “LSE” annotated to the left of the SSA/RRB benefit line on Form 1040 (TY 2021 and prior) or a checked box on Form 1040, line 6c (TY 2022) is an indication the taxpayer computed taxable SSA/RRB using the Lump Sum Election method. For further information, see IRM 4.19.3.8.17.2, SS/RR Miscellaneous.
- (3) There are two methods to access the SSA RRB CHANGES window; from the IR or using the menu option.

Note: When SSA/RRB is computed the ADJUSTED GROSS INCOME window may display prior to the SSA/RRB window. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross

Income Window, for additional information.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the SS/RR IR. 2. Enter a “U”. The SSA RRB CHANGES automatically displays.
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select ssa/rr“B” from the drop-down menu. The SSA/RRB CHANGES window displays with the cursor in the GROSS SSA/RRB BENEFITS field.

(4) Refer to IRM 4.19.3.8.17.1, SS/RR - Analysis, whenever it is necessary to compute/recompute SSA/RRB.

(5) Press <**F12**> to commit and exit the window.

4.19.7.10.11.8
(10-24-2023)
**Social Security Tax
(SST) on Tips**

(1) The SST ON TIPS window is used to compute the Social Security tip tax for both the taxpayer and spouse. It displays, when SST on unreported tip income is included on the return, if allocated tip income is present or when selected.

(2) Access the SST ON TIPS window using the method below.

1. Select **ca “T”ax comp** from the CASE ANALYSIS screen.
2. Select **sst “O”n tips** from the drop-down menu. The SST ON TIPS window displays with the cursor in the PRIMARY UNREPORTED TIP TAX field.

Note: The section for reasonable cause displays only if a computation is required for the Accuracy Related Penalty Due to Negligence.

(3) Refer to IRM 4.19.3.16.2, Tip on Tax Income Unreported to the Employer, whenever it is necessary to compute/recompute the SST ON TIPS window.

(4) Press <**F12**> to commit and exit the window.

(5) If reasonable cause criteria has been met, refer to IRM 4.19.3.16.2, Tip on Tax Income Unreported to the Employer.

(6) Press <**F12**> to commit and exit the window.

4.19.7.10.11.9
(10-24-2023)
Lump Sum Tax

(1) The LUMP SUM TAX window is used to compute or recompute the Tax on Lump Sum Distributions for the taxpayer and/or spouse and to add it to the Tax on Accumulation Distribution of Trusts for a recomputed additional tax amount.

If the Lump Sum tax	Take the following actions
Doesn't need to be recomputed	<ol style="list-style-type: none"> 1. Select ca "T"ax comp from the CASE ANALYSIS screen. 2. Select "L"ump sum avg from the drop-down menu. 3. Refer to IRM 4.19.3.16.11, Miscellaneous Other Taxes. 4. Press <F12> to commit and exit the window.
Does need to be recomputed	<ol style="list-style-type: none"> 1. Select ca "T"ax comp from the CASE ANALYSIS screen. 2. Select "L"ump sum avg from the drop-down menu. The LUMP SUM TAX window displays with the cursor in the PRIMARY LUMP SUM TAX field. 3. Refer to IRM 4.19.3.16.11, Miscellaneous Other Taxes. 4. Enter the multiple recipient percentage for the primary and/or secondary taxpayer from box(es) 8 and/or 9a of Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., or the percentage indicated from the taxpayer's response. It must be entered as a decimal amount (e.g., .10). 5. Press <F12> to commit and exit the window.

- (2) The recomputed tax displays in the ADDITIONAL TAXES RECOMPUTED field on the ADDITIONAL TAXES window in the TAX COMPUTATIONS screen.

4.19.7.10.11.10
(10-24-2023)
**Simplified Employee
Pension (SEP)/Keogh
Deduction**

- (1) The SEP ADJUSTMENT window is used to compute the allowable amount of self-employed SEP deduction for each taxpayer. To select this menu option, the cursor must be located on a 5498 IR with an income type of SEP or SIMPL.
- (2) There are two methods to access the SEP ADJUSTMENT window; from the IR or using the menu option.

Note: When SEP/Keogh/SIMPLE is computed the ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press **<F12>** to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the SEP or SIMPL IR. 2. Enter a “U”. The SEP ADJUSTMENT window automatically displays.
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select sep “K”eogh from the drop-down menu. The SEP ADJUSTMENT window displays with the cursor in the PRIMARY SE INCOME field.

- (3) Refer to IRM 4.19.3.9.3.1, SEP/SIMPLE - Analysis, whenever it is necessary to compute or recompute the SEP deduction.
- (4) During the **response phase**, refer to IRM 4.19.3.9.6.3, Traditional IRA, or SEP Deduction - Responses, to recompute the SEP deduction.
- (5) Press <**F12**> to commit and exit the window.

4.19.7.10.11.11
(10-24-2023)

Dependent Care Benefits (DCB)

- (1) The DEPENDENT CARE BENEFITS window is used to compute/recompute DCB when there is a change to the taxpayer’s earned income.
- (2) There are two methods to access the DEPENDENT CARE BENEFITS window: from the IR or using the menu option.

Note: The ADJUSTED GROSS INCOME window may display when the DEPENDENT CARE BENEFITS window is accessed. Enter/verify amounts and press <**F12**> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the DCB IR. 2. Enter a “U”. The DEPENDENT CARE BENEFITS window automatically displays.

To access	Take the following actions
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select dependent “C”are from the drop-down menu. The DEPENDENT CARE BENEFITS window displays with the cursor in the REPORTED DEP CARE BENEFITS field.

- (3) Refer to IRM 4.19.3.8.2.1, Dependent Care Benefits (DCB), whenever it is necessary to compute/recompute DCB.

- (4) Press <F12> to commit and exit the window.

4.19.7.10.11.12
(10-24-2023)
**Employer-Provided
Adoption Benefits
(EPAB)**

- (1) The ADOPTION BENEFITS window is used to compute/recompute EPAB when there is a change to the taxpayer's AGI.

Note: The ADJUSTED GROSS INCOME window may display when the ADOPTION BENEFITS window is accessed. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.

- (2) There are two methods to access the ADOPTION BENEFITS window, from the IR or using the menu option.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the EPAB IR. 2. Enter a “U” on the EPAB IR.
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select the ep“A”b from the drop-down menu. The ADOPTION BENEFITS window displays with the cursor in the NUMBER OF ADOPTED CHILDREN LISTED ON FORM 8839 PART III field.

- (3) Refer to IRM 4.19.3.8.2.2, Employer-Provided Adoption Benefits (EPAB), whenever it is necessary to compute/recompute EPAB.

4.19.7.10.11.13
(10-24-2023)
Savings Bond Exclusion

- (4) Press **<F12>** to commit and exit the window.
- (1) The SAVINGS BOND EXCLUSION window is used to compute/recompute the savings bond exclusion when there is a change to the taxpayer's AGI.
- (2) The SAVINGS BOND EXCLUSION window can be accessed by taking the following actions:
 1. Select **ca "T"ax comp** from the CASE ANALYSIS screen.
 2. Select **sav bond e"X"cl** from the drop-down menu.

Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press **<F12>** to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.

- Note:** A warning message "Change below tolerance. Recomputed exclusion is set equal to original exclusion" may appear. Click on **<OK>** or press **<Enter>** to acknowledge the message.
- (3) Refer to IRM 4.19.3.8.3.4, Savings Bond Exclusion, whenever it is necessary to compute/recompute the Savings Bond Exclusion.
 - (4) Press **<F12>** to commit and exit the window.

4.19.7.10.11.14
(10-24-2023)
FICA Tax

- (1) The ADDITIONAL FICA TAX and FICA TAX ADJUSTMENT windows are used to compute the employee's share of FICA tax, when the taxpayer is an employee and not subject to self-employment tax on U/R nonemployee compensation (NEC). See IRM 4.19.3.22.6, Partially Agreed Responses.
- (2) To access the ADDITIONAL FICA TAX window, take the following actions:
 1. Select **ca "T"ax comp** from the CASE ANALYSIS screen.
 2. Select **"F"ica tax** from the drop-down menu.

Note: If the SE TAX window is being changed to FICA tax, a zero must be entered in the primary and/or secondary SE TAX NOW field(s). The REASONABLE CAUSE fields display, only if a computation is required for the Accuracy Related Penalty Due to Negligence.

- (3) When computing the ADDITIONAL FICA TAX window, take the following actions:
 1. Refer to IRM 4.19.3.22.3.23, Self-Employment Tax (SE Tax) vs. Employee Share of FICA, whenever it is necessary to enter/verify the PRIMARY and/or SECONDARY INCOME SUBJECT TO FICA fields.
 2. Refer to IRM 4.19.3.16.1, Self-Employment Tax, whenever it is necessary to enter/verify the PRIMARY and/or SECONDARY SS/RR WAGES/TIPS fields.
- (4) Press **<F12>** to commit and exit the window.
- (5) Once the steps in (3) above have been completed the FICA TAX ADJUSTMENT window displays with the following fields computed:
 - PRIMARY SOCIAL SECURITY INCOME

- PRIMARY MEDICARE INCOME
- PRIMARY ADDITIONAL SS TAX
- PRIMARY ADDL MEDICARE TAX
- SECONDARY SOCIAL SECURITY INCOME
- SECONDARY MEDICARE INCOME
- SECONDARY ADDITIONAL SS TAX
- SECONDARY ADDL MEDICARE TAX

4.19.7.10.11.15
(10-24-2023)
Schedule D Loss

- (1) The COMPUTE SCHEDULE D LOSS window is used to calculate the U/R capital gain amount when a capital loss has been limited.
- (2) There are two methods to access the COMPUTE SCHEDULE D LOSS window; from the IR or using the menu option.

To access from	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of either the CG or STOCK IR. 2. Enter a “U”. <p>Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.</p>

To access from	Take the following actions
Using the menu option	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of either CG or STOCK IR. 2. Select ca "T"ax comp from the CASE ANALYSIS screen. 3. Select schedule "D" loss from the drop-down menu. <p>Note: In the response phase in order to consider the correct loss amount, at least one of the U/R CG or STOCK IRs must be rescreened.</p> <p>Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.</p>

- (3) Refer to IRM 4.19.3.22.1.23, Schedule D Changes, whenever it is necessary to compute/recompute the SCHEDULE D LOSS.
- (4) Press **<F12>** to commit and exit the window.
- (5) The system limits the loss to \$3,000 (\$1,500 for Filing Status 3 or 6). If it is necessary to compute a negative U/R amount to allow a greater Schedule D loss, enter the original reported amount PLUS any INCREASE to the sales price as the reported amount on the CASE ANALYSIS screen. A negative amount **cannot** be entered in the RETURN AMOUNT field of the DISPLAY NOTICE SUMMARY screen.

4.19.7.10.11.16
(10-24-2023)

**Miscellaneous
Adjustment/Schedule C
Expense**

- (1) The MISC ADJUSTMENT/SCHEDULE C EXPENSE window has two sections.
 - The miscellaneous adjustment section - used to correct initial processing errors or changes to the AGI that cannot be corrected using specific windows for income types.
 - The Schedule C expense section - used to adjust expenses claimed on Schedule C.
- (2) To access the MISC ADJ/SCH C EXP window, take the following actions:
 1. Select **ca "T"ax comp** from the CASE ANALYSIS screen.
 2. Select **"M"isc adj/c exp** from the drop-down menu.
 3. Enter the original amounts, as shown on the return or as adjusted during original processing, in the MISC ADJUSTMENT PER RETURN field.

4. Enter the new, correct amount, in the MISC ADJUSTMENT NOW field. The MISC ADJUSTMENT CHANGE field displays the computer-generated adjustment to correct the AGI.
- (3) When Earned Income Credit (EIC) is not an issue, take the following actions:
 1. Select **ca "T"ax comp** from the CASE ANALYSIS screen.
 2. Select **"M"isc adj/c exp** from the drop-down menu.
 3. Refer to IRM 4.19.3.16.1, Self-Employment Tax.
 4. Press **<F12>** to commit and exit the window.
- (4) Adjustments computed in the MISC ADJUSTMENT/SCHEDULE C EXPENSE window are carried forward to the appropriate fields. The amount in the:
 - a. MISC ADJUSTMENT/SCHEDULE C CHANGE box automatically carries to the TOTAL AGI CHANGE box on the CASE ANALYSIS screen.
 - b. PRIMARY and/or SECONDARY SCHEDULE C EXPENSE CHANGE box automatically carries to the SELF-EMPLOYMENT TAX window.
- (5) A MISC ADJ/SCH C EXP PRESENT box appears in the lower left corner of the CASE ANALYSIS screen when this window has been used.

Note: Rework any windows affected by the MISC ADJ/SCH C EXP window.

4.19.7.10.11.17
(10-24-2023)
**Student Loan Interest
Deduction (SLID)**

- (1) The STUDENT LOAN INTEREST DEDUCTION window is used to calculate the U/R SLID when there is a change to the taxpayer's AGI.
- (2) There are two methods to access the STUDENT LOAN INTEREST DEDUCTION window; from the IR or using the menu option.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the SLID IR. 2. Enter a “U”. <p>Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.</p>
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select the stu“D”ent loan int from the drop-down menu.

(3) Refer to IRM 4.19.3.9.7.1, SLID - Analysis, whenever it is necessary to compute/recompute the STUDENT LOAN INTEREST DEDUCTION window.

(4) Press <F12> to commit and exit the window.

4.19.7.10.11.18
(09-28-2022)
**Tuition and Fees
(TUTFE)**

(1) The TUITION AND FEES DEDUCTION window is used to calculate the allowable tuition and fees deduction when the AGI has been changed for tax year 2020.

Note: The tuition and fees deduction was repealed for TY 2021 with the Taxpayer Certainty and Disaster Tax Relief Act of 2020.

(2) There are two methods to access the TUITION AND FEES DEDUCTION window, from the IR or using the menu option.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> Place the cursor in the status code field of the TUTFE IR. Enter a “U”. <p>Note: The ADJUSTED GROSS INCOME window may display. Enter/verify amounts and press <F12> to commit and exit the window. See IRM 4.19.7.10.11.1, Adjusted Gross Income Window, for additional information.</p>
Using the menu option	<ol style="list-style-type: none"> Select ca “T”ax comp from the CASE ANALYSIS screen. Select the tuition/fee“Z” from the drop-down menu.

- (3) Whenever it is necessary to compute or recompute the TUTFE deduction, take the following actions:

- Access the window using one of the methods outlined in the table in (2) above.
- Enter/verify the TUTFE deduction amount from Form 1040.
- Enter a “Y” in the CLAIMED ON ANOTHER RETURN field if the taxpayer can be claimed on another return.
- Enter a “Y” in the EDUCATION CREDIT CLAIMED field if Education Credits were taken for the same student as a deduction.
- During response phase only** - enter a “Y” in the REQUEST FOR ADDITIONAL DEDUCTION field then the taxpayer is requesting a larger deduction amount.
- Press <F12> to commit and exit the window.

4.19.7.10.11.19
(10-24-2023)

Additional Medicare Tax

- (1) The Additional Medicare Tax, window is used to calculate the Medicare wages that may be subject to the additional 0.9 percent Medicare tax.

Note: The system populates the MEDICARE WAGES AND TIPS field and can’t be changed by the user.

- (2) The window can be accessed by taking the following actions:

- Select **ca “T”ax comp** from the CASE ANALYSIS screen.
- Select the **add med tax** from the drop-down menu.

- (3) Refer to IRM 4.19.3.16.9, Additional Medicare Tax (AdMT), to compute additional Medicare tax.

- (4) Press <F12> to commit and exit the window.

4.19.7.10.11.20
(10-24-2023)

Additional Medicare Tax Withheld

- (1) The Additional Medicare Tax Withheld window is used to calculate the additional Medicare tax withheld.
- (2) There are two methods to access the ADDITIONAL MEDICARE TAX WITHHELD window; from the IR or using the menu option.

To access	Take the following actions
From the IR	<ol style="list-style-type: none"> 1. Place the cursor in the status code field of the MCTXW IR. 2. Enter a “U”.
Using the menu option	<ol style="list-style-type: none"> 1. Select ca “T”ax comp from the CASE ANALYSIS screen. 2. Select the add med wh from the drop-down menu.

- (3) Refer to IRM 4.19.3.17.1.4, Additional Medicare Tax (Withholding Reconciliation), whenever it is necessary to compute or recompute additional Medicare tax withheld.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.11.21
(10-24-2023)

FORM 5329 PREMATURE DISTRIBUTION TAX

- (1) The FORM 5329 PREMATURE DISTRIBUTION TAX window is used to compute or recompute the additional 10 percent tax on premature distributions from qualified retirement plans.
- (2) The window can be accessed by taking the following actions:
 1. Select **ca “T”ax comp** from CASE ANALYSIS screen.
 2. Select **5329** from the drop-down menu.
- (3) Refer to IRM 4.19.3.16.3 , 10 Percent Tax on Early Distributions from Qualified Retirement Plans/25 Percent Tax on Early Distributions from SIMPLE IRAs, to compute the TOTAL ADDITIONAL TAX NOW AMOUNT.

Note: The AMOUNT SUBJECT TO ADDITIONAL TAX and ADDITIONAL TAX NOW AMOUNT fields are system calculated and don't require an entry.

- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12
(09-01-2013)

Return Value Menu Option

- (1) Any case that is above tolerance and requires a notice to be issued must have the tax computations completed for the notice/recomputed notice to generate. When the Return Value menu option is selected, the TAX COMPUTATIONS screen displays. Therefore, it is necessary to access the TAX COMPUTATIONS screen when working a case. There are various tax and credit computation screens accessible within the TAX COMPUTATIONS screen.

4.19.7.10.12.1
(10-24-2023)

Tax Computations Screen

- (1) To display the TAX COMPUTATIONS screen, take the following actions:
 1. Select **ca “T”ax comp** from the CASE ANALYSIS screen.

2. Select **"R"eturn value** from the drop-down menu. The TAX COMPUTATIONS screen displays with the cursor in the SSN field.

Note: Various warning messages may appear to alert users to conditions on the case. Follow system prompts and take the appropriate actions.

- (2) The TAX COMPUTATIONS screen displays the appropriate window(s) used to enter/verify necessary information when **<F12>** is pressed.
- (3) Refer to IRM 4.19.3.10, Return Value Screen, for actions needed to move through the fields.
- (4) The required computation window(s) displays automatically when you press **<F12>** if transaction data is present for the case. Window(s) must be selected from the menu if form(s) or schedule(s) are included on the original return or Form 1040-X, Amended U.S. Individual Income Tax Return, and the corresponding windows do not automatically appear.

Note: It may be necessary to manually access computation windows using **r"V" tax comp** from the menu options shown in the TAX COMPUTATIONS screen.

- (5) When all required windows in the TAX COMPUTATIONS screen have been completed, exit the screen by clicking on the **"E"xit** menu option, or press **<F8>** and acknowledge subsequent message.

4.19.7.10.12.2 (09-19-2017) **RV tax Comp - Tax Computations**

- (1) The **r"V" tax comp** menu option allows you to select screens/windows needed to compute and/or recompute schedules, forms, deductions, credits, other taxes, and penalties.

4.19.7.10.12.2.1 (10-24-2023) **Schedule A Deductions**

- (1) The SCHEDULE A window is used to calculate changes to Schedule A, Itemized Deductions.
- (2) To access the Schedule A window, take the following actions:
 1. Select **r"V" tax comp** in the TAX COMPUTATIONS screen.
 2. Select **"T"ax computation** from the drop-down menu.
 3. Select **schedule "A"** from the pull-right menu.
- (3) Refer to IRM 4.19.3.11.1, Schedule A Window, whenever Schedule A is present.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.2.2 (10-24-2023) **Standard Deduction**

- (1) The STANDARD DEDUCTION window is used to calculate changes to the taxpayer's standard deduction.
- (2) To access the STANDARD DEDUCTION window, take the following actions:
 1. Select **r"V" tax comp** in the TAX COMPUTATIONS screen.
 2. Select **"T"ax computation** from the drop-down menu.
 3. Select **"S"tandard ded** from the pull-right menu.

4.19.7.10.12.2.3
(10-24-2023)

TXI Adjustments (TY 2021 and TY 2022) / QBID (TY 2020)

- (3) Refer to IRM 4.19.3.13, Standard Deduction, when entering/verifying the STANDARD DEDUCTION window.
- (4) Press <F12> to commit and exit the window.
- (1) The TXI Adjustments window is used to verify charitable contributions (TY 2021) and QBID (TY 2021 and TY 2022). The QBID window is used to calculate changes to the taxpayer's Qualified Business Income Deduction (TY 2020).
- (2) To access the TXI Adjustments window (TY 2021 and TY 2022) / QBID window (TY 2020), take the following actions:
 1. Select **"rV"** tax comp in the TAX COMPUTATIONS screen.
 2. Select **"T"**ax computation from the drop-down menu.
 3. Select **t"X"**i adjustments (TY 2021 and TY 2022) / **"Q"**bid (TY 2020) from the drop-down menu.
- (3) Take the following action to enter/verify the correct information for charitable contributions:
 1. Enter/verify the charitable contribution amount from Form 1040 in the CHARITABLE CONTRIBUTIONS PER RETURN field. (TY 2021)
- (4) Refer to IRM 4.19.3.12, Qualified Business Income Deduction (QBID), to enter/verify the correct information for the Qualified Business Income Deduction.
- (5) Press <F12> to commit and exit the window.

4.19.7.10.12.2.4
(10-24-2023)

Form 8615 Tax

- (1) The 8615 TAX window is used to calculate changes to Form 8615, Tax for Certain Children Who Have Unearned Income.
- (2) To access the 8615 TAX window, take the following actions:
 1. Select **r"V" tax comp** in the TAX COMPUTATIONS screen.
 2. Select **"T"ax computation** from the drop-down menu.
 3. Select **8615 "T"ax** from the pull-right menu.
- (3) Refer to IRM 4.19.3.14.1, 8615 Window, when completion of the 8615 TAX window is necessary.
- (4) Press <F12> to commit and exit the window.

4.19.7.10.12.2.5
(10-24-2023)

Schedule D

- (1) The SCHEDULE D window is used to calculate changes to Schedule D.
- (2) To access the SCHEDULE D window, take the following actions:
 1. Select **r"V" tax comp** in the TAX COMPUTATIONS screen.
 2. Select **"T"ax computation** from the drop-down menu.
 3. Select **sch "D"** from the pull-right menu.
- (3) Refer to IRM 4.19.3.14.2, Sch D/Additional/8814/ECR Tax Window, when completion of the SCHEDULE D window is necessary.
- (4) Press <F12> to commit and exit the window.

4.19.7.10.12.2.6
(10-24-2023)

Additional Taxes

- (1) The ADDITIONAL TAXES window is used to enter any additional taxes included (from one or more of the check boxes) in the tax line.
- (2) To access the ADDITIONAL TAXES window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“T”ax computation** from the drop-down menu.
 3. Select **addn“L” taxes** from the pull-right menu.
- (3) Refer to IRM 4.19.3.14.2, Sch D/Additional/8814/ECR Tax Window, when completion of the ADDITIONAL TAXES window is necessary.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.3
(09-19-2017)

RV Tax Comp - Credits

- (1) The Credits menu option allows the user to compute and/or recompute:
 - Child care credit
 - Credit for the elderly/disabled
 - Education credits
 - Retirement savings credit
 - Child tax credit
 - Adoption credit
 - Other credits

4.19.7.10.12.3.1
(10-24-2023)

Child Care Credit

- (1) The CHILD CARE CREDIT window is used to compute/recompute changes to Child Care Credit.
- (2) To access the CHILD CARE CREDIT window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **“C”hild care** from the pull-right menu.
- (3) Refer to IRM 4.19.3.15.2, Credit for Child and Dependent Care Expenses, whenever it is necessary to compute/recompute Child Care Credit.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.3.2
(10-24-2023)

Credit for the Elderly or Disabled

- (1) The CREDIT FOR THE ELDERLY OR DISABLED window is used to compute/recompute changes to Credit for the Elderly or Disabled.
- (2) To access the CREDIT FOR THE ELDERLY OR DISABLED window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **“E”lderly/disabl** from the pull-right menu.
- (3) Refer to IRM 4.19.3.15.3, Credit for the Elderly or Disabled, whenever it is necessary to compute/recompute Credit for the Elderly or Disabled.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.3.3
(10-24-2023)

Education Credits

- (1) The EDUCATION CREDIT window is used to compute/recompute changes to education credits.
- (2) To access the EDUCATION CREDIT window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **e“D”ucation** from the pull-right menu.
- (3) Refer to IRM 4.19.3.15.5, Education Credits, whenever it is necessary to compute/recompute the Education Credit.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.3.4
(10-24-2023)

Retirement Savings Contribution Credit

- (1) The RETIREMENT SAVINGS CONTRIBUTION CREDIT window is used to compute/recompute changes to Retirement Savings Contribution Credit.
- (2) To access the RETIREMENT SAVINGS CONTRIBUTION CREDIT window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **“R”etirement** from the pull-right menu.
- (3) Refer to IRM 4.19.3.15.6, Qualified Retirement Savings Contributions Credit (QRSC), whenever it is necessary to compute/recompute the Retirement Savings Contribution credit.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.3.5
(10-24-2023)

Child, Advanced, Refundable Tax Credit

- (1) The CHILD TAX CREDIT/CREDIT FOR OTHER DEP window (TY 2020) or CREDITS FOR QUALIFYING CHILDREN AND OTHER DEPENDENTS window (TY 2021 and TY 2022) is used to compute/recompute changes to Child Tax Credit (TY 2020), Refundable Child Tax Credit, Nonrefundable Child Tax Credit, Additional Child Tax Credit, and Additional Tax (TY 2021 and TY 2022).
- (2) To access the CHILD TAX CREDIT/CREDIT FOR OTHER DEP window (TY 2020) or CREDITS FOR QUALIFYING CHILDREN AND OTHER DEPENDENTS window (TY 2021 and TY 2022) window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **child “T”ax** from the pull-right menu.
- (3) Refer to IRM 4.19.3.15.4, Child Tax Credit, to compute the Child Tax Credit (TY 2020), Refundable Child Tax Credit, Nonrefundable Child Tax Credit, Additional Child Tax Credit, and Additional Tax (TY 2021 and TY 2022).
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.3.6
(10-24-2023)

Adoption Credit

- (1) The ADOPTION CREDIT window is used to compute/recompute changes to adoption credit.
- (2) To access the ADOPTION CREDIT window, take the following actions:

1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **“A”doption** from the pull-right menu.
- (3) Refer to IRM 4.19.3.15.7, Qualified Adoption Expenses Credit, whenever it is necessary to compute/recompute the adoption credit.
- (4) Press **<F12>** to commit and exit the window.
- 4.19.7.10.12.3.7
(10-24-2023)
Other Credits Window
- (1) The OTHER CREDITS window is used to compute/recompute changes to Nonrefundable and Refundable Credits.
 - (2) To access the REFUNDABLE/NONREFUNDABLE CREDIT window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“C”redit** from the drop-down menu.
 3. Select **“O”ther credits** from the pull-right menu.
 - (3) Refer to IRM 4.19.3.2.9 , Families First Coronavirus Response Act (FFCRA), whenever it is necessary to compute/recompute Refundable credits.
 - (4) Refer to IRM 4.19.3.15.8, Non-refundable Carryback/Carryforward Credits, whenever it is necessary to compute/recompute Nonrefundable credits.
 - (5) Press **<F12>** to commit and exit the window.
- 4.19.7.10.12.4
(09-19-2017)
RV Tax Comp - Other Tax
- (1) The Other tax menu option allows the user to compute and/or recompute:
 - Alternative minimum tax
 - Net investment tax
 - Other taxes
- 4.19.7.10.12.4.1
(10-24-2023)
Alternative Minimum Tax (Form 6251)
- (1) The ALTERNATIVE MINIMUM TAX window is used to compute/recompute changes to Alternative Minimum Tax.
 - (2) To access the ALTERNATIVE MINIMUM TAX window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“O”ther tax** from the drop-down menu.
 3. Select **“A”lt min tax** from the pull-right menu.
 - (3) Refer to IRM 4.19.3.16.6, Alternative Minimum Tax (AMT), whenever it is necessary to compute/recompute the Alternative Minimum Tax.
 - (4) Press **<F12>** to commit and exit the window.
- 4.19.7.10.12.4.2
(10-24-2023)
Net Investment Income Tax
- (1) The NET INVESTMENT INCOME TAX window is used to compute/recompute changes to the net investment income tax.

- (2) To access the NET INVESTMENT INCOME TAX window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“O”ther tax** from the drop-down menu.
 3. Select **“N”et inv tax** from the pull-right menu.
- (3) Refer to IRM 4.19.3.16.8, Net Investment Income Tax (NIIT) - Form 8960, whenever it is necessary to compute/recompute net investment income tax.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.4.3
(10-24-2023)
Other Taxes

- (1) The TOTAL OTHER TAXES window is used to compute/recompute changes to Other Taxes.
- (2) To access the TOTAL OTHER TAXES window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“O”ther tax** from the drop-down menu.
 3. Select **“O”ther taxes** from the pull-right menu.
- (3) Refer to IRM 4.19.3.16.11, Miscellaneous Other Taxes, to compute/recompute other taxes.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.10.12.5
(09-19-2017)
RV Tax Comp - Payments

- (1) The Payments menu option allows the user to compute and/or recompute:
 - Earned Income credit
 - Additional Child Tax credit

4.19.7.10.12.5.1
(10-24-2023)
Earned Income Credit (EIC)

- (1) The EARNED INCOME CREDIT window is used to compute/recompute changes to EIC.
- (2) The EARNED INCOME CREDIT window displays anytime a TC 764, 765, or 768 is present on the account, whether or not there is a change to AGI and/or earned income. It also displays if the filing status and income requirements for earned income credit computation are met.
- (3) To access this window, take the following actions:
 1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“P”ayments** from the drop-down menu.
 3. Select **“E”ic** from the pull-right menu.
- (4) Refer to IRM 4.19.3.17.3, Earned Income Credit (EIC), whenever it is necessary to compute/recompute changes to EIC.
- (5) Press **<F12>** to commit and exit the window.

4.19.7.10.12.5.2
(09-28-2022)
Additional Child Tax Credit

- (1) The ADDITIONAL CHILD TAX CREDIT window is used to compute/recompute Additional Child Tax Credit.

Note: This window applies only to TY 2020.

- (2) To access the ADDITIONAL CHILD TAX CREDIT window, take the following actions:

1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
2. Select **“P”ayments** from the drop-down menu.
3. Select **addl c“H”ild tax** from the pull-right menu.

- (3) To compute the additional child tax credit, take the following actions:

Note: If the taxpayer did not qualify for additional child tax credit during original processing or inadvertently omitted claiming the credit, you need to manually select the ADDITIONAL CHILD TAX CREDIT window.

1. Enter/verify the amount of credit shown in the RETURN AMT field. This amount should match the TC 766 amount with Credit Reference 336 shown on the TAX ACCOUNT screen excluding the cents. **The per return amount cannot exceed the taxpayers original credit amount.**
2. Enter/verify the SST and Medicare Tax withheld, including any amounts withheld from U/R wage IRs, from Schedule 8812, Child Tax Credit, Part II (TY 2020)/ Part -B (TY 2021) with the amount shown in the SS/MED TAXES WITHHELD field.
3. Enter/verify the total SET Deduction and Tip Tax amount(s) from Form 1040 plus any amount identified as uncollected taxes with the amount shown in the SET DED/TIP TAX field.
4. Enter the new manually computed additional child tax credit amount in the MANUAL ADDL CHILD TAX CREDIT field when applicable.
5. Press **<F12>** to commit and exit the window.

4.19.7.10.12.6
(09-19-2017)

RV Tax Comp - Penalties

- (1) The Penalties menu option allows access to the LIMIT PENALTIES window.

4.19.7.10.12.6.1
(10-24-2023)

Limit Penalties

- (1) The LIMIT PENALTIES window is used to fully or partially abate Social Security Tip Tax Penalty and/or Failure to File Penalty and to suppress or enter the manual Negligence Penalty. The LIMIT PENALTIES window should be selected only after all other applicable windows in TAX COMPUTATIONS screen have been accessed.
- (2) The NEGLIGENCE STATUS window displays when conditions warrant. See IRM 4.19.3.18.7, **Determine Negligence Status Screen**.
- (3) To access the LIMIT PENALTIES window, take the following actions:
1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **p“E”nalties** from the drop-down menu.
 3. Select **“L”imit penalties** from the pull-right menu.
- (4) Refer to IRM 4.19.3.18.8, Limited Penalties, when entering/verifying the correct amounts.
- (5) Press **<F12>** to commit and exit the window.

- (6) **In Response Phase: When a penalty has been limited, it stays limited as long as the manually input amount is present. To allow the system to compute the penalty it is necessary to remove the manually computed penalty, leaving the field blank.**

4.19.7.10.12.7
(09-28-2022)
RV Tax Comp - ACA

- (1) The ACA menu option allows access to the PTC (Premium Tax Credits) windows.

4.19.7.10.12.7.1
(10-24-2023)
Premium Tax Credit (PTC)

- (1) The PTC window is used to adjust the Premium Tax Credit based on changes to the modified adjusted gross income.
- (2) To access the PTC window, take the following actions:
1. Select **r“V” tax comp** in the TAX COMPUTATIONS screen.
 2. Select **“A”CA** from the drop-down menu.
 3. Select **“P”TC** from the pull-right menu.
- (3) Refer to IRM 4.19.3.17.8, Net Premium Tax Credit (PTC), whenever it is necessary to recalculate PTC.
- (4) Press **<F12>** to commit and exit the window.

4.19.7.11
(09-22-2020)
Assessments - Case Analysis/Responses

- (1) The Assessment menu option allows access to the MFT 30 and MFT 31 COMPUTE ASSESSMENT windows.
- (2) The COMPUTE ASSESSMENT window is used when an account requires a manual adjustment.
- a. During the screening phase, access the COMPUTE ASSESSMENT window for the adjustment of W/H and/or excess SST/RRT when PC 20 is assigned to a case.
 - b. During the response phase, access the COMPUTE ASSESSMENT window when a system generated PC cannot be used to close a case with an assessment.

Note: If entering a PC 67 or 87 it is not necessary to access the COMPUTE ASSESSMENT window.

- (3) To access/view the COMPUTE ASSESSMENT window, take the following actions:
1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **“A”ssessment** from the drop-down menu.
 3. Select **“M”FT 30 or mf“T” 31** as appropriate from the pull-right menu.

- (4) To commit/make a manual change to an assessment, take the following actions:

Note: When making an assessment on an MFT 31 module see IRM 4.19.3, IMF Automated Underreporter Program, for additional information.

1. Enter/verify the agreement date displayed in the CREDIT INTEREST DATE field, per IRM 4.19.3.22.10.1, The Assessment Window (credit interest date). Verify the date reflects the correspondence date on the response being used to make the assessment.

Note: When inputting TC 290-0 to refile an ELF response, delete the CREDIT INTEREST DATE.

2. Enter/verify the correct transaction code and money amount are shown in the TRANS CODE and TRANS AMT fields.
3. Enter/verify the correct source code has been entered in the SRCE CD field.
4. Enter/verify the reason codes in the REASON CD field. This field must contain an entry. One to four reason codes may be used.
5. Enter/verify the correct hold code has been entered in the HOLD CD field, if applicable.
6. Enter/verify that the correct priority code has been entered in the PRIORITY CD field, if applicable.

Note: The file location code (FLC) field is system generated and displays a 98 if an International or 66 if a Puerto Rico return was filed.

7. Enter/verify the correct credit reference number(s) and money amount are shown in the REFERENCE CD and REFERENCE AMT fields. For a list of valid Reference Codes, click on the REFERENCE CD field and press <F6>.

Note: "Manually enter or correct credit reference number (CRN) 680 on CP 2501, partially agreed CP 2000, and Letter 1151C responses."

Note: If more than eight Credit Reference Numbers are necessary, enter the assessment on IDRS following campus directions. If entering an assessment PC (67, 87, 90) and you do not access the Assessment window, the AUR system will create two assessments for the over eight condition. If the assessment window is accessed the TE must make the assessment on IDRS following campus directions.

8. Enter a "Y" (source document attached), "N" (no source document attached), or "R" (Source Document Retained) in the SOURCE DOCUMENT ATTACHED? field.
9. Enter remarks in the REMARKS field. This field must contain an entry and should explain the adjustment in some way (e.g., AUR ADJ).

Note: Remarks can't start with either "PC" or "AUTO".

10. Verify an "A" is displayed in the AUTO/MANUAL IND field. The system automatically creates an assessment record on all cases up until a locally determined date but no later than February 28, 20XX. An assessment record is not be printed if it is later than the specified date or if a manual assessment is required. Click in the AUTO/MANUAL IND field to change the displayed "A" to an "M" when the assessment must be input on IDRS.

4.19.7.11.1
(09-28-2022)
**Changing
Entries/Making New
Entries**

- (1) It may be necessary to make a change to an entry in any of the fields of the COMPUTE ASSESSMENT window when making an adjustment to the case.
- (2) Clear the field before making the entry. If a field, (other than the transaction code/amount or the reference code/amount), such as the date, reason code, blocking series, etc. contains an entry that must be changed, take the following actions:

1. Click on the field containing the entry that needs to be changed.
2. Press <F5> to clear the field.

Caution: Use of the <F3> key, instead of <F5>, causes the window to freeze.

3. Make the appropriate entry.
- (3) If a field such as the transaction code/amount or the reference code/amount contains an entry that needs to be changed, delete the record before making the new entry as follows:
 1. Click on the field that contains the entry to be changed.
 2. Press <F3> to delete the record.
 3. Make the appropriate entry.
- (4) To enter new transaction code/amounts or reference code/amounts in a field that doesn't already contain an entry, take the following actions:
 1. Place cursor in next available blank field to make an entry.
 2. Make the appropriate entry.
- (5) Use the RESET button when changes are made to the assessment window which are incorrect. This returns all fields to the original entries.
- (6) After all required entries have been made and verified, press <F4> to commit the changes.

4.19.7.11.2
(10-03-2019)

**Process Code (PC) 20
Assessments**

- (1) You must complete/commit the TAX COMPUTATIONS screen and access the COMPUTE ASSESSMENT window before the system allows input of PC 20.
- (2) After completing the tax computations, take the following actions:
 1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **“A”ssessment** from the drop-down menu.
 3. Select **MFT 30** or **MFT 31** as appropriate from the pull-right menu.
- (3) Input/verify the appropriate entries contained below:

Field	Correct Entry
BLOCK NUM	<ul style="list-style-type: none"> • 50 for U/C W/H or excess SST/RRT • 55 for O/C W/H or excess SST/RRT
CREDIT INTEREST DT	Delete if present
TRANS COD	290
TRANS AMT	0.00
SRCE CD	2
REASON CD	<ul style="list-style-type: none"> • 51 for W/H • 55 for excess SST/RRT
PRIORITY CD	3 for refund adjustments (otherwise leave blank)

Field	Correct Entry
REFERENCE CD	<ul style="list-style-type: none"> 806 and applicable REFERENCE AMT for U/C W/H 807 and applicable REFERENCE AMT for O/C W/H 252 and applicable REFERENCE AMT as a positive amount for U/C excess SST/RRT or as a negative amount for O/C excess SST/RRT
SOURCE DOCUMENT ATTACHED	<ul style="list-style-type: none"> Y - for paper filed returns N - for ELF returns
REMARKS	Example: URP W/H ADJ or AUR W/H ADJ

Note: If you are allowing the taxpayer additional W/H or additional excess SST/RRT, make a note of the amount and payer before you begin creating a Letter 2893C. This information may be needed as an entry on the letter and the LETTER window hides the CASE ANALYSIS screen.

Note: Do not enter a CREDIT INTEREST DATE on W/H and/or SST adjustments with a TC 290 0.00 (zero). Leave the IRS RECD DATE field blank.

4.19.7.12
(09-01-2013)
Correspondex Letters

- (1) The CREATE CORRESPONDEX LETTER window is used to prepare a correspondex system letter or to leave a record of a manually prepared letter sent to the taxpayer(s), payer(s) and/or third party(ies).
- (2) To access the CREATE CORRESPONDEX LETTER window, take the following actions:
 1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **“L”etter** from the drop-down menu. The CORRESPONDEX LETTER window displays.
- (3) The CORRESPONDEX LETTER window has five menu options:
 - “C”REATE
 - ED“I”T
 - DE“L”ETE
 - “D”ISPLAY
 - “P”RINT
- (4) There are two types of letters to select:
 - CORRESPONDEX LETTERS
 - MANUAL LETTERS
- (5) Select one of the letters listed in the CORRESPONDEX LETTERS to issue the letter using the AUR system.

4.19.7.12.1
(10-03-2019)
Create Letter Window

- (6) Select one of the **MANUAL LETTERS** listed to create a record of a letter sent using IDRS. The Manual Letters field reflects the manual letter numbers used by the local campus.
- (7) Only one type of letter can be selected and sent to a taxpayer or representative per session. Each letter can, however, be sent to more than one address. Multiple letters can be sent to an employer(s) and/or payer(s) during one session.

- (1) When the "C"REATE option is selected in the CREATE CORRESPONDEX LETTER window, the ADDRESS INFORMATION window displays.
- (2) All available addresses for the SSN are displayed in the ADDRESS INFORMATION window. The address from the Taxpayer Information File (TIF) displays first, followed by the POA address (if applicable). Only the business address information displays when the Letter 2625C is selected.

Note: Make any address additions for POA, business or ex-spouse, etc. through the UPDATE ADDRESS window first.

- (3) The cursor appears in the field to the left of the 1st name line information with a "Y" systemically input. To select which address(es) should receive the letter to, take the following actions:

Note: When a letter is needed for only one taxpayer on a joint account (i.e., MFT 31, Letter 2625C for spouse), see IRM 4.19.7.18 for updating address information.

1. Click on "Y" in the field to the left of the 1st name line to non-select the address displayed in the window if you do not want to issue a letter to that address.
2. When sending Letter 2625C, the "Y" must be manually input for each business address receiving the letter.
3. Use the down arrow key to scroll through all applicable addresses.
4. Press <F12> to commit and exit the window. The CREATE LETTER window displays.
- (4) The CREATE LETTER window displays the following information:

- SSN

Note: When issuing a letter to only one taxpayer on a married filing joint return the system uses the SSN input in the SSN fill-in for the Letter 2625C as the main SSN.

- LETTER NUMBER
- NUMBER OF COPIES
- LETTER ADDRESS
- LETTER PARAGRAPHS
- LETTER FILL-IN

Note: There is a DISPLAY menu option that can be used to display the letter once it is complete.

- (5) The LETTER ADDRESS section of the window displays the selected address type(s) and the salutation.

- (6) The LETTER PARAGRAPHS section shows the SP (select paragraph), **P#** (paragraph number or letter), PARAGRAPH HINT TEXT, and the PARAGRAPH TEXT.
- (7) The LETTER FILL-IN section shows the fill-in number needed based on the paragraph selected for entry into the TEXT field.
- (8) When an entry is necessary, the cursor is in the TEXT field of the LETTER FILL-IN area.

4.19.7.12.2 (10-03-2019) Letterhead Information

- (1) The salutation is automatic based on the information contained in the case. Many entries for the letterhead are also automatic and display in the TEXT field of the LETTER FILL-IN section of the window.
- (2) If the displayed information is correct, press **<Enter>**. The text for the next fill-in displays. Continue to press **<Enter>** until the SSN, tax year, tax form and contact information has been confirmed.

Note: Some letters allow you to enter more than one tax year. Press **<Enter>** each time the system prompts you for another tax period if no other tax years are needed. Otherwise, enter the applicable tax year(s).

- (3) Per campus direction, certain text may be required to be entered manually. Manual entries must be typed using the same format displayed in the hint text, e.g., all upper-case or lower-case letters, etc. Follow provided hint text for all entries needed. Once all letterhead and closure information are input the cursor moves to the SP (select paragraph) field in the LETTER PARAGRAPHS section.

Note: If the text fill-ins are system generated and you change the contact person's name, etc., the system reverts to the system generated information for subsequent correspondence.

4.19.7.12.3 (10-03-2019) Selecting, Creating, Editing and Deleting Letter Paragraphs

- (1) The LETTER PARAGRAPHS section of the window contains the SP (select paragraph), the **P#** (paragraph number or letter), the PARAGRAPH HINT TEXT and the PARAGRAPH TEXT fields. Use this section of the window to select the pre-composed paragraphs. The system may automatically select some paragraphs.
- (2) To view the text of a paragraph, take the following actions:
 - 1. Click on the brief description in the PARAGRAPH HINT TEXT field, the text appears in the PARAGRAPH TEXT field.
 - 2. Scroll through the PARAGRAPH HINT TEXT to view the text of other paragraphs.
- (3) To return to the SP field, click in the first blank field.
- (4) To select a pre-composed paragraph, click on the desired paragraph number/letter in the **P#** field or type the desired number/letter in the SP field and press **<Enter>**.

Note: When composing the letter, the system automatically sequences the auto-generated and selected paragraphs in the proper sequence. The system

may also generate some related paragraphs based on the selections made by the TE. The system doesn't select all applicable paragraphs.

- (5) When a paragraph requires fill-in information, the cursor moves to the TEXT field of the LETTER FILL-IN section. The required entry(ies) must be completed before another paragraph can be selected. When the cursor moves to a fill-in area, applicable hint text displays at the bottom of the screen. Several fill-in fields are automatically completed by the system and doesn't allow a manual entry to be made.

Note: Fill-in text should be typed in the same manner as it is shown in the hint text at the bottom of the screen.

- (6) When the content of one of the pre-composed paragraphs is not sufficient, use an *open paragraph* and follow the actions listed below:
 1. Select or enter the open paragraph number/letter.
 2. A **LOCAL PARAGRAPHS** window displays. The cursor displays in the **NUM** (Paragraph Number) column.
 3. Use the Up and Down arrow keys to scroll through the locally available paragraphs.
 4. If an existing local paragraph is suitable, place the cursor on its assigned number and press **<Enter>** followed by **<F12>** to commit and exit the window.
 5. If none of the available local paragraphs are sufficient, compose a new paragraph by clicking on the "C"reate Paragraph box. This launches the CREATE/EDIT PARAGRAPH window.
 6. Enter the appropriate text using upper and lower case letters as needed. The system allows up to 4,000 characters to be entered.
 7. When finished, click on **<Spellcheck>** to verify spelling.
 8. After verifying spelling, click on **"OK"** to close the CREATE/EDIT PARAGRAPH window.
- (7) When you are finished selecting and/or composing paragraphs, review the letter. To review, select the DISPLAY box and use the Page Up and Page Down keys to scroll. If corrections are needed, click on **"OK"** or **"Cancel"** to return to the CREATE LETTER window.

Note: When the letter displays, it may not display correctly. This is based on individual computer settings.

- (8) Make any corrections or changes to the letter at this stage. It is more difficult to make changes or corrections after the letter has been formatted.
- (9) To delete a paragraph, select the letter or number of the paragraph to be deleted in the **SP** field and press **<F3>**.
- (10) To change a fill-in, open or floating paragraph; select the paragraph number/letter in the **SP** field that needs to be changed and press **<Enter>**. Use the **<Backspace>** and **<Delete>** keys to erase the incorrect entry(ies).
- (11) To change a previously selected local paragraph, scroll through the **locally available paragraphs** and select the correct local paragraph.

- (12) To change a paragraph, select the "C"reate Paragraph" box to launch the CREATE/ EDIT PARAGRAPH window. Make any changes by using the <Backspace> and/or <Delete> keys to erase the incorrect entry(ies).
- (13) Finalize the letter AFTER all corrections have been made. To do this press <F12>. The following message displays in the hint text: **NOTE: LETTER HAS BEEN CREATED AND SAVED.**
- (14) Once the letter has been formatted the ATTACHMENT ADDRESS window displays. This window allows additional information, including copies of tax returns, tax law information, etc., to be included as an attachment. If attachments are needed, follow the actions listed below:

If	Then
Attachments are needed	<ol style="list-style-type: none"> 1. Scroll through the ATTACHMENT ADDRESS section using the Up and Down arrow keys until the address(es) needing the attachment(s) display(s). 2. Type a "Y" in each address that requires an attachment(s). 3. Press <F12>. A window displays with the attachment document Correspondex Letter Enclosure. Print and retrieve the printed sheet and include it with the attachment in the case. After it has been printed, close the attachment window by clicking on the upper right-hand "X". The following system note displays: NOTE: ALL RECORDS HAVE BEEN COMMITTED TO THE DATABASE. Click <OK> to close. 4. Exit the CREATE CORRESPONDEX LETTER window if you are finished creating/ correcting the letter(s).

If	Then
Attachments aren't needed	<ol style="list-style-type: none"> 1. Press <F8> to exit this window. The current letter is completed, and the CREATE CORRESPONDEX LETTER window displays so any additional letters may be created. 2. Exit the CREATE CORRESPONDEX LETTER window if you are finished creating/correcting the letter(s).

(15) To view a created correspondex letter, take the following actions:

1. Select the **re“F” tools** from the CASE ANALYSIS screen.
2. Select **“L”etter** from the drop-down menu. The CREATE CORRESPONDEX LETTER window displays.
3. Use the cursor to select the field next to the letter you wish to view.

Note: A previously created letter displays a “Y” in this field.

4. Select the **DISPLAY** box or press <ALT> and “d” simultaneously.

Note: For Letter 2625C, a separate window showing the business address displays. Select the addresses you want to view.

(16) To edit a letter after it has been formatted, take the following actions:

1. Select the **re“F” tools** from the CASE ANALYSIS screen.
2. Select **“L”etter** from the drop-down menu. The CREATE CORRESPONDEX LETTER window displays.
3. Select the field next to the correspondex or manual letter that you want to edit.
4. Click on **“EDIT”**.
5. Press <F12>. All windows that pertain to the correspondex letter displays and you can make the necessary changes.

(17) To delete a letter, take the following actions:

1. Select the **re“F” tools** from the CASE ANALYSIS screen.
2. Select **“L”etter** from the drop-down menu. The CREATE CORRESPONDEX LETTER window displays.
3. Select the field next to the correspondex or manual letter that you want to delete.
4. Select **“DELETE”**. The DELETE LETTER window displays with the following message: DO YOU WANT TO DELETE THIS LETTER? The letter type is shown in a window.
5. Click **“OK”** to delete the letter.

(18) To print a letter, take the following actions:

1. Select the **re“F” tools** from the CASE ANALYSIS screen.
2. Select **“L”etter** from the drop-down menu. The CREATE CORRESPONDEX LETTER window displays.

3. Select the field next to the correspondex or manual letter that you want to print.
4. Click the <PRINT> button. The printed version displays in a Microsoft Edge window.
Note: This version of the letter is not in a format which should be sent to the taxpayer.
5. Once letter has been printed, close the Microsoft Edge window by clicking on the "X" in the upper right had corner.
6. Close the CREATE CORRESPONDEX LETTER window using <F8>.

4.19.7.13 (10-03-2019) Completing Case Analysis

- (1) If, after analyzing the case and computing the TAX COMPUTATIONS screen, it is determined that a notice is to be issued, complete the DISPLAY NOTICE SUMMARY screen.

4.19.7.13.1 (12-06-2022) Using the Display Notice Summary Screen

- (1) The DISPLAY NOTICE SUMMARY screen is used to enter the reported amount for each income type and displays the information that is included on the notice. The information is shown in different sections of the screen.
 - CHANGED ITEMS
 - PROPOSED CHANGES TO SCHEDULE A ITEMIZED DEDUCTIONS
 - PROPOSED CHANGES TO TAX COMPUTATION
 - INDICATORS
 - SELECTED PARAGRAPHS
 - PAYER INFORMATION
 - TAXPAYER NOTICE ADDRESS
- (2) To access the DISPLAY NOTICE SUMMARY screen, select "**S**ummary" from the CASE ANALYSIS screen.
- (3) The cursor appears in the RETURN column in the first line. If there are U/R items, enter the amount shown on the return. This is a required field; you must make an entry to exit the screen. To scroll through the field, press the Up and Down arrow keys. After all reported amounts are input, press <Enter>.
- (4) The DISPLAY NOTICE SUMMARY screen contains four indicator fields. Refer to the chart below for an explanation of the fields.

Indicator Field	Explanation
Notice Indicator	Used to input the appropriate notice type and sets specific body paragraphs to be included in the notice mailed to the taxpayer. See IRM 4.19.3.20.3, Notice Summary Screen, for applicable codes.
Amended Indicator	Used when a notice needs to be amended. The literal " A " must be entered in the AMENDED INDICATOR field. Otherwise, leave blank.

Indicator Field	Explanation
TDC Indicator (TY 2020)	Used when underreported income exists and a CP2000 notice is being issued. The literal "Y" must be entered in the TDC field.
TDC Invite (TY 2021)	Used when underreported income exists and a CP2000 notice is being issued. The literal "Y" can be entered or removed manually in the TDC field. Invitation is now set by the coordinator through the Notice Mailout window.
Sort Indicator	Sort codes may be used when special handling by the Clerical function is required. Up to five sort codes may be used. See IRM 4.19.3, IMF Automated Underreporter (AUR), for applicable codes.

- (5) The AMOUNT PREVIOUSLY PAID and the MANUAL INTEREST amount can be entered on the DISPLAY NOTICE SUMMARY screen. Use the manual interest field to enter manual interest only. The latest amount(s) committed, on either window, is saved to both, e.g., if the TE enters and commits an AMOUNT PREVIOUSLY PAID of \$100 and a MANUAL INTEREST amount of \$500 on the DISPLAY NOTICE SUMMARY screen, both the DISPLAY NOTICE SUMMARY and TAX COMPUTATIONS screens reflect those amounts.
- (6) To display more detailed information regarding Schedule A or standard deduction changes, click on the box that reads **CLICK FOR SCH A/STND DED.**
- (7) To display additional credit, other tax, and other penalty information, click on the applicable line number on the left-hand side of the screen.
- (8) The SELECTED PARAGRAPHS section displays auto generated and selected paragraphs for the case. You may add/review the paragraph numbers, compose an open paragraph or view the text of the paragraphs being sent. Verify all entries, information returns, the income/deduction types, return and IRP amounts and the increase/decrease amounts.
- (9) After verifying the information contained on the DISPLAY NOTICE SUMMARY screen, press <F4> to commit the entries and <F8> to exit the window.
- (10) When a notice needs to be amended, the literal "A" must be entered in the AMENDED IND field.

4.19.7.13.1.1
(09-22-2020)
**Multiple Income Type
Groups**

- (1) When a group is created with more than one income type, the user must select a group name from the following list:

Group Name List
Primary Self-Employment Income
Secondary Self-Employment Income
Retirement Income

Group Name List
Primary Schedule C Income
Secondary Schedule C Income
Schedule E Income
Primary Schedule F Income
Secondary Schedule F Income
Primary Form 4835 Income
Secondary Form 4835 Income
Taxable Wages and Retirement
Taxable Wages and Unemployment
Securities and Capital Gains
Interest and Ordinary Dividends
Income Reported on Line 21

4.19.7.14
(10-03-2019)
**Selecting, Viewing and
Deleting Notice
Paragraphs**

- (1) Paragraphs may be added to the CP 2000 or CP 2501 notice. The SELECT NOTICE PARAGRAPH window is used to select paragraphs. Selected paragraphs display in the SELECTED PARAGRAPH NUMBER section on the SELECT NOTICE PARAGRAPH screen. For a complete list of paragraphs see Exhibit IRM 4.19.3-7, CP Paragraphs.
- (2) Certain adjustments made to the taxpayer's account may cause automatic paragraphs to be generated by the system. Automatic paragraphs are identified on the SELECT NOTICE PARAGRAPH screen by an asterisk (*) in the AUTO column and cannot be manually selected.
- (3) To select or make changes to a selected paragraph, take the following actions:
 1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **n“O”tice para** from the drop-down menu. The SELECT NOTICE PARAGRAPH window displays.
- (4) A maximum of 24 numbered paragraphs for the notice may be selected. When necessary, a special 999 paragraph may be added.
- (5) Select a paragraph number by typing its number in the SELECTED PARAGRAPH NUMBER field on the left-hand side of the screen and then press **<Enter>**.
- (6) An error message displays if the paragraph number entered is invalid. Press **<F3>** to remove invalid numbers and re-enter a valid number.
- (7) The available paragraph numbers display in the **P/N** column. A brief description of the paragraph is provided in the NOTICE PARAGRAPH REFERENCE column. To select a paragraph take the following actions:

1. Press **<F12>** or use the mouse to move the cursor to the **P/N** field.
 2. Move the cursor to the paragraph number you wish to select by pressing the **<Up>** and **<Down>** arrow keys or by pressing **<Enter>**.
 3. Place the cursor in the **SP#** field next to the paragraph number to select and click the left mouse button.
- (8) To view the paragraph text, click on the description text for the paragraph you would like to view from the NOTICE PARAGRAPH REFERENCE field. The COMPLETE PARAGRAPH TEXT window appears. The paragraph text displays in the window.
- (9) To view additional paragraphs while the COMPLETE PARAGRAPH TEXT window is displayed, enter the new paragraph number and press **<Enter>**.
- (10) To search for a certain paragraph, click in the Search field and begin typing a description of the paragraph. The system will generate a list of matches in the P/N field.
- (11) Use the special paragraph window when additional information needs to be sent to the taxpayer not included in the numbered paragraphs. To compose a special paragraph, take the following actions:
1. Click the THIS BOX TO ENTER OR VIEW SPECIAL PARAGRAPH. The SPECIAL PARAGRAPH TXT window displays.
 2. Enter the text of the special paragraph. The text automatically wraps at the end of each line.
- Note:** The number of characters allowed has been increased to 4,000. Due to the increased number of characters multiple paragraphs can be sent if needed.
- Caution:** It is important that the carriage return **IS NOT** used except to separate paragraphs.
3. You must spell check every special paragraph before clicking **"OK"** to close the window. Click on the **<Spell Check>** button to begin checking your text. Make changes as needed. Click **"OK"** when finished.
- (12) To delete text from a special paragraph, place the cursor behind the characters to be deleted and press the **<Backspace>** key OR place the cursor in front of the characters to be deleted and press the **<Delete>** key and click **"OK"**.
- (13) Most paragraphs have the option of being **toggled** off. To prevent a selected paragraph from appearing on the notice, the record must be toggled off (deleted). To toggle off a selected paragraph, place the cursor on the number of the paragraph you wish to delete in the "Selected Paragraph Number" field and press **<F3>**.
- Note:** The paragraph will not be removed by merely backspacing or deleting the paragraph number.
- (14) To delete a special paragraph, click the field to the right of THIS BOX TO DELETE SPECIAL PARAGRAPH at the bottom of the SELECT NOTICE PARAGRAPH window.

Note: If any of the original U/R issues change after the paragraphs have been selected and committed, you must return to the SELECT NOTICE PARAGRAPH window to delete, add or modify any impacted paragraphs.

4.19.7.15
(10-03-2019)
Process Codes (PC)

- (1) The DISPLAY PROCESS CODE window displays when the “**P**”rocess cd menu option is selected from the CASE ANALYSIS or DISPLAY NOTICE SUMMARY screen.
- (2) To input a PC, take the following actions:
 1. Select “**P**”rocess cd from the CASE ANALYSIS or DISPLAY NOTICE SUMMARY screen.
 2. Enter the appropriate PC and hit <Enter>.
 3. Press <**F4**> to commit.

Note: The PC entered replaces the pending PC.

4. Press <**F8**> to exit.

Note: To ensure consistency between the PC and the assessment, a warning message displays. Take the appropriate action.

- (3) If you enter a PC that is inconsistent with the phase of the case or actions previously taken, the VALID PROCESS CODES window displays. To remove an invalid PC, press <**F5**> to delete it. Enter the appropriate PC or rework the case as necessary.
- (4) To select a valid PC from the VALID CODES window, take the following actions:

Note: Do not just hit the <Enter> key, this will cause the first PC listed to post to the account and may cause an incorrect closure.

1. Click on the applicable PC.
 2. Press <Enter>.
 3. Press <**F4**> to commit.
 4. Press <**F8**> or Exit, to exit the PROCESS CODE window.
- (5) The PROCESS CODE LOOKUP window is used to view the valid process codes that can follow the posted PC. Up to 100 codes can be displayed. To display the PROCESS CODE LOOKUP window, take the following actions:
 1. Select re“**F**” tools from the CASE ANALYSIS screen.
 2. Select pc loo“**K**”up from the drop-down menu.
 3. Enter the current PC. The allowable process codes that can follow displays.
 4. Exit the window after viewing the allowable codes.

4.19.7.15.1
(09-22-2020)

Penalty Waived/Not Waived

- (1) The PENALTY WAIVED/NOT WAIVED window displays when a specified process code is entered and an accuracy related penalty applies.

If	Then
The penalty waiver request has been granted	Select “W” aived
The penalty waiver request was denied or partially waived	Select “N” ot Waived
The penalty was not addressed	Select No “R” equest

4.19.7.16
(03-03-2023)

Viewing Cases

- (1) The View case menu is used to view any case that is on the AUR system.
(2) To view a case, take the following actions:

1. Select **re“V”iew** from the AUR MAIN MENU.
2. Select **“V”iew case** from the drop-down menu.
3. Enter the SSN and hit <Enter>, the cursor moves to the PHONE CONTACT field.
4. Phone assistants either use their mouse to left click in the field or the space bar to make a check mark appear in the field, then press the <Enter> key to proceed with the View Case process.

Caution: If the PHONE CONTACT field is checked incorrectly, the user can either left click with their mouse or press the space bar again to remove the check mark from the field before hitting <Enter>.

Note: The TE must complete disclosure on phone calls using the DISCLOSURE VERIFICATION screen.

5. The DISCLOSURE VERIFICATION screen automatically displays when the PHONE CONTACT field of the HISTORY/VIEW/REQUEST window contains a check mark. See (3) below for additional information on the DISCLOSURE VERIFICATION screen.
 6. For non-phone related access to View Case (PAS review, etc.), after the user types in the SSN, press the <Enter> key **TWICE** to move past the PHONE CONTACT field (without placing a check mark in the field) and proceed with the View Case process.
- (3) After accessing the DISCLOSURE VERIFICATION screen as outlined in (2) above, follow disclosure procedures in IRM 4.19.3.22.2.2, Disclosure.
1. Click in the box to the right of the SSN field after verifying the primary Social Security Number. The current batch number displays to the right of the SSN field.
 2. Click in the box to the left of the NAME OR NAMES field after verifying the name (filing status 1, 3 or 4) or names (filing status 2) as they appear on the tax return.
 3. Click in the box to the left of the ADDRESS field after verifying the complete mailing address including city, state, and zip code.

Note: If the caller provides information that requires updating the account (i.e., new address, authorized third party, etc) the phone assistor can click on the “CHANGE ADDR?” box at the bottom of the screen (after disclosure has been completed) and the UPDATE ADDRESS window displays. Once changes are made and committed, the CASE ANALYSIS screen displays.

4. Click in the box to the left of the FILING STAT CD field after verifying the filing status used on the return, OR the box to the left of the DOB field after verifying the date of birth. If neither are known, click in the box to the left of the NUM EXEMPTIONS field after verifying the total number of exemptions.
 5. Once disclosure has been completed, click on the “DISCLOSURE COMPLETE” button. If the required disclosure is met, the system displays the taxpayer’s account in CASE ANALYSIS. If the required disclosure isn’t met, the following message displays: “ERROR: DISCLOSURE INCOMPLETE”. Verify that you have asked the required disclosure questions and checked the corresponding boxes. If caller fails disclosure, normal procedures for failed disclosure should be followed. Press <F8> to exit the DISCLOSURE window.
- (4) The history of the case can be viewed by accessing the CASE HISTORY window.
 - (5) There are two different menu options to view case history depending on the location of the case.

To view a case	Take the following actions
Assigned to your unit	<ol style="list-style-type: none"> 1. Select c“O”ntrol from the CASE ANALYSIS screen. 2. Select “C”ase from the drop-down menu. 3. Select “C”ase history from the pull-right menu. 4. Enter the SSN to be viewed.
Not assigned to your unit	<ol style="list-style-type: none"> 1. Select re“V”iew from the main menu. 2. Select “C”ase history from the pull-right menu. 3. Enter the SSN to be viewed.

- (6) The CASE HISTORY window includes the following information:

Field Name	Definition
SSN	The primary taxpayer’s Social Security number.
S-SSN	The secondary taxpayer’s Social Security number.

Field Name	Definition
CSN	The current case sequence number.
CATEGORY	A two-digit number that identifies the type of U/R income.
ELF	A Y in this field indicates an ELF return was filed, an N indicates a paper return was filed.
SPCL CASE	Identifies the special case code.
RESTD CD	Identifies the restricted case code.
NAME CNTL	The first four letters of the primary taxpayer's last name.
AO	The code identifies the IRS Area Office.
SUBCATEGORY	Identifies the dollar range of the potential U/R amount.
MFT31	Identifies if an MFT 31 account has been established on the account.
DISASTER	Identifies disaster type.
DISASTER END DT	Identifies disaster end date.
USER	The assigned employee SEID (if the case is assigned).
SUBFILE	An alpha or numeric character that identifies the sub-program with AUR for which the case was developed.
SUBFILE2	An alpha or numeric character that identifies the secondary sub-program with AUR for which the case was developed.
REQ USER	The number that identified the user requesting the case from the suspense file.
BATCH	The first two digits are the type of batch, and the last three digits show the sequence number of the batch within the batch type.
LOCATION	The identification number of the unit that the batch is assigned to.

Field Name	Definition
STATUS	A code assigned to each batch that describes the current processing stage (e.g., assigned to a unit, batch finished, etc.).
STATUS DATE	Date the status of a batch was updated.
CODE	All the process codes used on the case. Use the boxes to the left to scroll.
USER	The SEID of the employee that entered the PC.
INPUT DATE	The date the PC was input.
PREVIOUS CSN and PRIOR CSN	The two previous case sequence numbers of the case.
PREVIOUS LOCATION	The prior location of the batch.
DATE	The date associated with the correspondence type. By clicking on this box, the notice or letter history appears. Use the boxes to the left to scroll.
ACTION	Types of action taken on the case (e.g., phone calls, correspondence, assessment. etc.).
ACTION CODE	Alpha character that indicates the status of outgoing correspondence: <ul style="list-style-type: none"> • T - True Undeliverable • M - Re-mailed to new address • R - Rejected • U - New address/actions exist • C - Cancelled, indicates a stop notice action has been input • S - Statutory notice not mailed • D - Notice information deleted

Field Name	Definition
DELIVERY STATUS CODE	<p>Alpha character that indicates a response from United States Postal Service (USPS) concerning the status of the certified mailing (Stat notice):</p> <ul style="list-style-type: none"> • A - Notice has been delivered by USPS and it has been signed for by the intended recipient or agent approved by the recipient. • BLANK - CPS has not delivered any status update to AUR • N - USPS delivery status for the mailed notice has not been received by CPS within a specified time period. • P - The notice has been surrendered to the USPS. Notice is Pending delivery by USPS. • S - The notice has been suppressed and not mailed by CPS. • U - Notice was Undeliverable by USPS. • X - Statutory Notice unclaimed/refused <p>Note: A status code of T-TDC in this field indicates a notice was issued to the taxpayer via eGain.</p>
PROCESS CODE TEXT	A description of the last posted PC.

- (7) The CASE HISTORY window also includes five buttons that can be selected to take additional action and/or for additional information.

Button title	Action/functionality
CASE NOTE	This button allows the user to access the Case Note screen.

Button title	Action/functionality
TP INFO	<p>This button allows access to the DISPLAY TAXPAYER INFORMATION window. It is used to input the telephone number(s) and contact hours for taxpayers, input case notes, and access the UPDATE ADDRESS window. This window also displays the filing status, exemptions, over 65 or blind, bankruptcy, and POA information, as well as the current entity and complete account information to assist when telephone representatives are reviewing disclosure information.</p> <p>The DISPLAY TAXPAYER INFORMATION window can also be accessed by taking the following actions:</p> <ol style="list-style-type: none"> 1. Select re“F” tools from the CASE ANALYSIS screen. 2. Select tp “I”nfo from the drop-down menu.
BATCH HISTORY	<p>This button displays a record of the case's batch history window, indicating the CSN and the corresponding date of the record. Clicking the PRINT button opens a separate document displaying a printable version of the batch history of the case.</p>
PRINT NOTICE	<p>This button displays the CASE HISTORY window. The window contains four columns with the following fields:</p> <ul style="list-style-type: none"> • TYPE • MAILED TO • DATE • NOTICE <p>Refer to IRM 4.19.7.16.1.1(3), Printing Notices from Case History Screen, for indicator descriptions.</p>
RESPONSES	<p>This button allows the user to view responses that have been scanned into the AUR system.</p>

- (8) To view an assessment history, click on the action DATE field on the bottom left side of the Case History screen.

4.19.7.16.1
(10-03-2019)
**Viewing Display Notice
History Screen**

- (1) While viewing the CASE HISTORY window, you can select the DISPLAY CP2000 HISTORY screen. These screens display a complete summary of the information contained in the notice that was issued to the taxpayer.
- (2) To view a notice history, click on the DATE field next to the notice to be reviewed on the CASE HISTORY screen. The DISPLAY CP2000 HISTORY screen allows you to view the CHANGED ITEMS, SELECTED PARAGRAPHS and the SELECTED INFORMATION RETURNS using the Up and Down arrow keys.

4.19.7.16.1.1
(10-24-2023)
**Printing Notices from
Case History Screen**

- (1) A "PRINT NOTICE" option is available in Case history that allows the user to identify whether the notice has been issued. By clicking the **PRINT NOTICE** button, the "CASE HISTORY" window displays.

Note: If there are no notices to view, the following message displays in the hint text: "No notices to view or print".

- (2) New pop-up window provides view/print access to all available notices. A scroll bar along the right side of window allows easy viewing of additional notices if needed.

- (3) The window contains the following fields:

- TDC Uploaded - This box is used to indicate notices being delivered through eGain.

Note: By checking this box, the examiner is verifying the notice was issued via eGain and the AUR system will leave a DELIVERY STATUS CODE of T-TDC in Case History.

Caution: After checking this box, press F4 to commit. Do not exit and commit the YES/NO window.

- Type

Indicator	Description
R	Review
P	Print

- Mailed to

Indicator	Description
TP	Primary taxpayer
SP	Secondary taxpayer
P1	Primary POA for Primary Taxpayer

Indicator	Description
P2	Secondary POA for Primary Taxpayer
P3	Primary POA for Secondary Taxpayer
P4	Secondary POA for Secondary Taxpayer

- Date - displays the date of the notice
- Notice - displays the type of notice (i.e., CP 2501, CP 2000, Recomputed or Stat)
- Print All Notices (button) - allows users to view/print all available notices. The available notices display in separate windows.
- Print Notice (button) - allows users to view/print a specific notice.

(4) You can print a specific notice or all notices.

To print	Take the following actions
A specific notice	<ol style="list-style-type: none"> 1. Click on the notice that you want to print. 2. Click on PRI“N”T NOTICE button, a PDF file will download in a Microsoft Edge window. 3. Select Open file, the selected notice displays. 4. Click on the printer icon.
All notices	<ol style="list-style-type: none"> 1. Click on PRINT “A”LL NOTICES button, a PDF file will download in a Microsoft Edge window for each notice listed. Note: Each notice will need to be opened individually. 2. Select Open file, the selected notice displays. 3. Click on the printer icon.

4.19.7.16.2
(09-01-2010)
Universal Work Case

- (1) AUR tax examiners identified to have access to Universal Work Case can view and work (if available) a case regardless of where the AUR case was initiated. The ability to work a case initiated from another site is restricted for cases currently assigned to a Notice Suspense or Notice Purge batch only. If the user attempts to control a case not in a Notice Suspense or Notice Purge batch, the following message appears: **Error: Case is not in a batch allowed for Universal Work Case.**

- (2) Before an action can be taken on a case, it must be controlled to the user. After the case has been accessed through "View Case", take the following actions to control the case:

1. Select **"C"ontrol** from the CASE ANALYSIS screen.
2. Select **"C"ase** from the drop-down menu.
3. Select **univ "W"ork** from the pull-right menu.
4. Click on the **"Yes"** box when the following message displays: **"Do you accept the case to work?"**

Note: If the **"No"** box is checked, the case is **not** assigned to the user.

5. Acknowledge the message: **"Warning: Case has been assigned to you. Please work case and release."**

Note: This action assigns the case to the user in the appropriate Universal Work Suspense Batch (45950, 65950, and 75950) and moves the user automatically to case analysis to work the case, input the PC, and release the case.

4.19.7.16.2.1
(09-01-2010)

Releasing Cases through Universal Work

- (1) To release a Universal case assigned to a User, use the RELEASE CASE window.

Note: These cases do not appear on the unit inventory report, TEs need to press <F6> or access the CASES ASSIGNED window to identify cases assigned to them under Universal work. Managers should monitor the employees inventory to ensure cases worked through Universal Work Case (BT XX950) are released timely.

- (2) To release a universal case, take the following actions:

1. Select **"C"ontrol** from the CASE ANALYSIS screen.
2. Select **"C"ase** from the drop-down menu.
3. Select **"R"elease** from the pull-right menu. The RELEASE CASE window displays, with the cursor in the SSN field.
4. Enter the SSN of the case to be released. The system checks to verify certain conditions.

Note: If the system identifies a discrepancy, the ERROR window overlays the RELEASE CASE window (an asterisk (*) displays in the error condition column). The case cannot be released until all error conditions are resolved. See Exhibit 1.4.19-4, Error Condition-Cause-Corrective Action Chart, for a complete list of error conditions and the action required to correct each one.

5. If there are no errors on the case, or when all error conditions have been corrected, press <F4> to commit. A message displays indicating the records have been committed.
6. Press <F8> to exit.

Caution: Cases not released by the TE who worked them can be released by the AUR Coordinator. If the AUR Coordinator has to release the case, it is **refiled to the previous suspense batch**. All PCs entered by the TE are lost.

4.19.7.17
(09-28-2022)
Requesting Research

- (1) Additional information may be required to complete the analysis of a case. It may be necessary to order an additional return using the REQUEST RESEARCH window. This window displays the prior research request(s) for the case and allows additional research to be ordered or prior requests to be cancelled.
- (2) To request research, take the following actions:
 1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **“R”esearch** from the drop-down menu. The REQUEST RESEARCH window appears.
 3. Click in the SSN field.
 4. Enter the primary SSN. The cursor moves to the RS TP (Research Type) field.

Note: The FILE SOURCE CODE field displays next to the SSN field. This field remains blank unless the SSN entered is invalid. A system prompt appears if an entry is required or needs to be changed.
 5. Enter an **“R”** to request a return. The cursor moves to the RQ TP (Request Type) field.
 6. Enter the appropriate code, refer to the chart below for the applicable codes to enter for ordering a return.

Code	Description
C	Copy only
G	Follow up to first request with no reply
I	Information request as specified in remarks
K	Copy request as specified in remarks
O	Original document request
P	Copy request for first page
R	Reimbursable photocopy request
T	Recharge documents to another area
V	Expedite return request
W	W-2 request
X	Out of campus' Federal Records Center request

7. Use the MFT CD (Master File Tax Code) field to enter the MFT information you are requesting. The MFT CD for a Form 1040 is 30. When a valid MFT code is entered, the FORM NUM field displays the related tax form number that is being requested.
8. Use the TAX PRD field to enter the tax period of the return being requested. The default is the current tax year. If research for another tax year is needed, click on TAX PRD field and enter tax year (YYYYMM). Enter the DLN and name control (NAME CTRL). The cursor moves to the remarks section.

9. Use the DLN field to enter the document locator number. If the DLN of the document you are requesting is unknown, research IDRS (TXMOD or IMFOLT) to determine the correct DLN to enter in the DLN field.
 10. Use the NAME CTRL field to enter the name control of the taxpayer for which the return is being requested, input remarks as applicable and press <F4> to commit.
- (3) At times it may be necessary to *re-order* research when the original request is not satisfied. To re-order research, press <F4> in the REQUEST RESEARCH window. The cursor moves down one line. Enter all required information and press <F4> to commit.
- (4) If a research request was committed and is no longer needed, the request should be deleted. Requests can only be deleted if they have not yet been uploaded to IDRS. Research requests input through the AUR system (including the TAX ACCOUNT screen) that are no longer needed must be deleted via the REQUEST RESEARCH window.
- (5) To delete a request:
1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **“R”esearch** from the drop-down menu. The REQUEST RESEARCH window appears.
 3. Click in the box next to the SSN to be deleted. A check will appear in the box.
 4. Click on the DELETE box.
 5. Press <F8> to exit.

4.19.7.18
(09-28-2022)
**Updating Address
Information**

- (1) Use the UPDATE ADDRESS window to input changes to:
- The taxpayer's name
 - The taxpayer's address
 - The spouse's address
 - POA information
 - A temporary address
 - Authorized third party contact information
 - The business name and address
 - The name line
- (2) To access the UPDATE ADDRESS window, take the following actions:
1. Select **re“F” tools** from the CASE ANALYSIS screen.
 2. Select **“U”pdate Address** from the drop-down menu. When the window is selected, the current master file address information displays.
- Note:** Valid entries for the second name line are **A-Z, 0-9, -, &, /** and **blank**. Use **C/O** to indicate *in care of*. Do not use **%**. Valid entries for the address line are **A-Z, 0-9, -, /** and **blank**. For a list of major city codes press <F6> while in the City field and select the appropriate code. For a list of valid state codes press <F6> while in the State field and click on the item needed.
- (3) There are several instances when the address or name line on an account needs to be changed.

To	Take the following actions
Change a name line due to a spelling error Note: Changes should ALSO be input on IDRS.	<ol style="list-style-type: none">1. Select ADDRESS TYPE N (name line change).2. Update/correct the name line.3. Press <F4> to commit the change.4. Press <F8> to exit.

To	Take the following actions
<p>Change the name line on joint accounts (i.e., MFT 31 accounts, Letter 2625C for spouse).</p>	<ol style="list-style-type: none"> 1. Access the CREATE CORRESPONDEX LETTER window. 2. Access the letter you are creating. The ADDRESS INFORMATION window displays. 3. Enter a "Y" in the INPUT MANUAL NAME LINES box. Press <F12>, the EDIT NAME INFORMATION screen displays with name and address information for only the addresses which can be modified. This screen is used to make required changes to the name line only. Note: If you only need to send one letter with a single name, go to step 5 4. Place your cursor in the first available (blank) Address Type field. 5. Enter address type "I" in the ADDRESS TYPE field. Press <ENTER>, the system populates the name and address information. Note: This also applies if you need to send the same letter to different taxpayers at the same address. 6. Modify the Name line(s) for each address type I as needed to include only the name of the taxpayer the letter should be sent to. 7. Enter a "Y" in the Select Address for the TP/address you want to send the letter 8. Press <F12>.

To	Take the following actions
Add DECD to the taxpayer's name(s)	<ol style="list-style-type: none"> 1. Enter address type "I" in the ADDRESS TYPE field. 2. Enter "DECD" after the taxpayer's last name in the FIRST NAME LINE field for other than joint returns (e.g., JOHN SMITH DECD). 3. For joint returns, enter "DECD" after the first name of the decedent in the FIRST NAME LINE (e.g., JOHN DECD SMITH and MARY SMITH). 4. Enter second name line, if needed. 5. Enter "D" in the split code box. 6. Press <F4> to commit the change. 7. Press <F8> to exit.
Change an address	<ol style="list-style-type: none"> 1. Enter address type "I" in the ADDRESS TYPE field. 2. Enter second name line or any changes to the second name line in the SECOND NAME LINE FIELD. 3. Enter the updated street address in the STREET ADDRESS field. 4. Enter the city or a valid major city code in the CITY field. 5. Enter a valid state code in the STATE code field. 6. Enter the 5, 9 or 12- digit ZIP code in the ZIP field. (The system validates the zip code according to the state code that has been input). 7. Press <F4> to commit the change. 8. Press <F8> to exit.

To	Take the following actions
Add or change an Authorized Third Party or POA address	<ol style="list-style-type: none"> 1. Enter address type “A1” for First Authorized Party or “A2” for Second Authorized Third Party, “P1” for the primary taxpayer’s first POA or “P2” for the primary taxpayer’s second POA, “P3” for the secondary taxpayer’s first POA or “P4” for the secondary taxpayer’s second POA in the ADDRESS TYPE field. 2. Enter second name line or any changes to the second name line in the SECOND NAME LINE FIELD. 3. Enter the third name line or any changes to the third name line in the THIRD NAME LINE field. 4. Enter the street address in the STREET ADDRESS field. 5. Enter the city or a valid major city code in the CITY field. 6. Enter a valid state code in the STATE code field. 7. Enter the 5, 9 or 12 digit ZIP code in the ZIP field. (The system validates the zip code according to the state code that has been input). 8. Press <F4> to commit the change. 9. Press <F8> to exit.

To	Take the following actions
Add or change a business name or address based on IDRS (CC INOLES) research	<ol style="list-style-type: none"> 1. Enter address type “B1” through “B9” in the ADDRESS TYPE field. 2. Enter the first name line in the FIRST NAME LINE field. 3. Enter second name line or any changes to the second name line in the SECOND NAME LINE FIELD. 4. Enter the third name line or any changes to the third name line in the THIRD NAME LINE field. 5. Enter the street address in the STREET ADDRESS field. 6. Enter the city or a valid major city code in the CITY field. 7. Enter a valid state code in the STATE code field. 8. Enter the 5, 9 or 12 digit ZIP code in the ZIP field. (The system validates the zip code according to the state code that has been input). 9. Press <F4> to commit the change. 10. Press <F8> to exit.

To	Take the following actions
Add or change a foreign address	<ol style="list-style-type: none"> 1. Enter address type “I” (alpha) in the ADDRESS TYPE field. 2. Enter the street address of the foreign address in the SECOND NAME LINE. 3. Enter the city, province, or county, directionals, and foreign postal code in the STREET ADDRESS field. 4. Enter the country name in the CITY field. 5. Enter a period (.) followed by a blank space in the STATE field. 6. Leave the ZIP field blank. (A ZIP code is not entered for a foreign address). 7. Press <F4> to commit the change. 8. Press <F8> to exit.
Input a temporary address	<ol style="list-style-type: none"> 1. Enter address type “T” in the ADDRESS TYPE field. 2. Enter the address change, as applicable. 3. Enter the beginning date that the temporary address will be in effect (MMDDYY). This date cannot be earlier than the current date. 4. Enter the ending date of the temporary address (MMDDYY). 5. Press <F4> to commit the change. 6. Press <F8> to exit.
Update more than one address type	<ol style="list-style-type: none"> 1. Enter a valid address type code in the ADDRESS TYPE field. 2. Make applicable entries in the remaining fields. 3. Press <F4> to commit the changes, the cursor returns to the ADDRESS TYPE field. 4. Repeat steps 1 through 4, if additional address updates are required. 5. Press <F8> to exit.

To	Take the following actions
Add or change an Army Post Office/Fleet Post Office/Diplomatic Post Office (APO/FPO/DPO) address	<ol style="list-style-type: none"> 1. Enter address type "I" in the ADDRESS TYPE field. 2. Enter any changes to the FIRST NAME field. 3. Enter the second name line in the SECOND NAME LINE field. 4. Input the STREET ADDRESS. 5. Enter APO, FPO or DPO in the CITY field. 6. Enter "AA", "AE" or "AP" in the STATE field. Note: "AE" is the alpha code to use if the first three digits of the ZIP codes are between 090-098, "AA" is for all ZIP codes that begin with 340 and "AP" is for ZIP codes that start with 962-966. Refer to the chart below for additional information. 7. Enter the 5, 9 or 12 digit ZIP code. 8. Press <F4> to commit the change. 9. Press <F8> to exit.

Foreign Address Zipcodes

First Three ZIP Code Digits	Country
090-092	Germany
094	United Kingdom
095	Atlantic/Mediterranean Ships
096	Italy and Spain
097	Other Europe
098	Middle East and Africa
340	The Americas (except the United States and Canada)
962	Korea

First Three ZIP Code Digits	Country
963	Japan
964	Philippines
965	Other Pacific and Alaska
966	Pacific/Indian Ocean Ships

- (4) To view available addresses, enter a valid address type and press **<Enter>**.
- (5) To delete an address, access the UPDATE ADDRESS window. When the applicable address displays press **<F3>** to delete followed by **<F4>** to commit and **<F8>** to exit.

4.19.7.19 (11-12-2010) Stopping Notices

- (1) The STOP NOTICE window is used to stop CP 2501, CP 2000 or Statutory notices from being mailed. For the Stop Notice request to be successful, it must be input at least two Fridays before the scheduled mailout date. The window can also be used to delete a previously input stop notice request.
- (2) To access the STOP NOTICE window, take the following actions:
 - 1. Select **c“O”ntrol** from the CASE ANALYSIS screen.
 - 2. Select **“C”ase** from the drop-down menu.
 - 3. Select **stop “N”otice** from the pull-right menu.
- (3) To stop a notice from being mailed:
 - 1. Enter the SSN.
 - 2. Press **<Enter>**. A message indicating the notice has been added to the Stop Notice list displays.
 - 3. Press **<F8>** to exit.
- (4) To delete a Stop Notice request:
 - 1. Click on **“DELETE”** in the STOP NOTICE window.
 - 2. Enter the SSN.
 - 3. Press **<Enter>**.
 - 4. Press **<F4>** to commit. A message indicating that the notice has been removed from the list displays.
 - 5. Press **<F8>** to exit.

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Exhibit 4.19.7-1 (12-06-2022)

Abbreviations

The abbreviations below are not required to be used. This list is intended to offer suggested shortened forms of common terms or words only.

Acronym	Definition
AC	Action Code
ADJ	Adjustment
AGI	Adjusted Gross Income
AGSUB	Agricultural Subsidy
amctxw	Additional Medicare Tax withheld
AMS	Account Management System
AMT	Amount
AN	Amended New
AO	Area Office
APO/FPO/DPO	Army Post Office/Fleet Post Office/Diplomatic Post Office (address used for correspondence to overseas military personnel).
APTC	Advanced premium tax credit
AUR	Automated Underreporter
BEARS	Business Entitlement Access Request System
BT	Batch type
CA (Ca or ca)	Case analysis
CAF	Centralized authorization file
CC	Command code
CCC	Commodity credit corporation
CCF	Capital construction fund
CESA	Coverdell Education Saving Account
CG	Capital gains
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CRN	Credit reference number
CSN	Case sequence number
DBTCN	Cancellation of Debt
DCB	Dependent Care Assistance Benefits

Exhibit 4.19.7-1 (Cont. 1) (12-06-2022)**Abbreviations**

Acronym	Definition
DECD	Deceased
DED	Deduction(s)
DELET	Delete
DIST	Distribution
DIV	Dividends
DLN	Document locator number
DN	Duplicate New
DOB	Date of birth
DPAD	Domestic production activity deduction
ECC-MEM	Enterprise computing center at Memphis
ECC-MTB	Enterprise computing center at Martinsburg
ECR	Education credit recapture
EDU	Education
e.g.	for example
EIC	Earned income credit
EIN	Employer identification number
ELF	Electronic filed
EPAB	Employer provided adoption benefits
ES	Estimated tax
EWPEN	Early withdrawal penalty
EXAM	Examination
EXP	Expense
FICA	Federal Insurance Contribution Act
FLC	File location code
FOIA	Freedom of Information Act
FRC	Federal Records Center
FRP	Fraud referral program
FS	Filing status
HSA	Health Savings Account
IA	Installment Agreement
ID	Identity, Identification

Exhibit 4.19.7-1 (Cont. 2) (12-06-2022)

Abbreviations

Acronym	Definition
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IDTVA	Identity theft victim assistance
i.e.	that is
IMF	Individual Master File
INC CD	Income code
INCM	Income
IND	Indicator, Individual (per context)
INT	Interest
IPC	Internal Process Code
IR	Information Return
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IR CD	Information return code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Return Processing
LSE	Lump Sum Election
MAGI	Modified Adjusted Gross Income
MCTXW	Medicare Tax withheld
MFT CD	Master file tax code
MID	Mortgage Interest Deduction
MISC	Miscellaneous
MOTD	Message of the day
MSA	Medical savings account
N	<ul style="list-style-type: none"> • Notice has not been received by CPS • New • Not taxable • Not applicable • Note • No (context)
NEC	Nonemployee compensation

Exhibit 4.19.7-1 (Cont. 3) (12-06-2022)**Abbreviations**

Acronym	Definition
NOL	Net Operating Loss
NQDC	Non-Qualified Deferred Compensation
O/C	Overclaimed
O/D	Over-deducted
OID	Original Issue Discount
O/R	Overreported
OTINC	Other Income
PA	Payer Agent
PATR	Patronage dividends
PC	Process Code
PGR/COD	Program/ Category of Distribution Code
PII	Personally identifiable information
POA	Power of Attorney
PRI	Primary
PTC	Premium Tax Credit
QBID	Qualified Business Income Deduction
QTP	Qualified Tuition Program
RC	Reasonable Cause
RCVD	Received
RECON	Reconsideration
REP	Reported
REPLC	Replace
RN	Replace new
RRB	Railroad Retirement Benefits
RRT	Railroad Retirement Tax
RTF	Return Transaction File
RTN	Return
RV	Return Values for Calculations
SB/SE	Small Business / Self-Employed
SCH	Schedule(s)
SE	Self-employment

Exhibit 4.19.7-1 (Cont. 4) (12-06-2022)

Abbreviations

Acronym	Definition
SEC	Secondary
SEID	Standard employee identifier
SEP	Simplified employee pension
SET	Self-employment tax
SGN	Systemic Generated Notice
SITR	State income tax refund
SLID	Student loan interest deduction
SRP	Shared responsibility payment
SS	Social Security
SSA	Social Security Administration
SSN	Social Security number
SSO	Systemic Screen-Out
SS/RR	Social Security/Railroad Retirement
SST	Social Security Tax
Stat	Statutory notice of deficiency
STOCK	Securities sales
TC	Transaction code
TDC	Taxpayer Digital Communication
TE	Tax examiner
TIA	Taxpayer information authorization
TIF	Taxpayer information file
TIN	Taxpayer identification number
TP	Taxpayer
TRDB	Tax return data base
TRN	Transaction(s)
TUTFE	Tuition and fees
TX/A	Taxable annuity
TXI	Taxable income
TY	Tax year
U/C	Underclaimed

Exhibit 4.19.7-1 (Cont. 5) (12-06-2022)**Abbreviations**

Acronym	Definition
U/D	Underdeducted
U/R	Underreported; Underreporter (per context)
UT	Uncollected tax
UWC	Universal work case
W/H	Withholding
V	Virtual
XN	Delete New

Exhibit 4.19.7-2 (09-28-2022)**Glossary**

Assessments (TC 29X) - A change to the amount of tax on the taxpayer's account, this TC will generate a bill or a refund, a new DLN, and/or release a payment or freeze code.

Batch - Collection of returns, correspondence, or cases that have been grouped together. (Most commonly found on a truck, cart, wagon, or KC cart.)

Batch Number - Five-digit number used to describe/define the type of batch and the sequential number of the batch or the physical location of the batch.

Batch Type (BT) - First two digits of a Batch Number that describe the type of work within the batch.

Centralized Authorized File (CAF) - Houses Powers of Attorney (POA) and other authorized disclosure contacts for taxpayer accounts.

Case Analysis - The technical review of computer identified discrepancies compared to the tax return. The phase of the Underreporter Program is referred to as either Screening or Analysis.

Case Sequence Number (CSN) - Nine-digit number which indicates the exact physical location of a case.

CP 2501 - Preliminary notice sent to the taxpayer requesting an explanation of an underreported discrepancy.

CP 2000 - Notice sent to the taxpayer with proposed changes to income, deductions, and/or credits, explanations of those changes, and a tax computation for those changes.

Digital Assets- A digital representation of value that is recorded on a cryptographically secured, distributed ledger (or any similar technology), without regard to whether each individual transaction involving that digital asset is actually recorded on that ledger, and that is not cash. Common digital assets include convertible virtual currency and virtual currency and cryptocurrency, Stablecoins, and Non-fungible tokens (NFTs).

eGain - The system used to work TDC cases.

Internal Process Code (IPC) - two-digit numeric/alpha code used for tracking cases on the AUR system (doesn't upload to IDRS).

IRS Received Date - Date the IRS received the taxpayer correspondence or notice in the campus. It can usually be found on the first page of the receipt and is a stamp (round or square) containing the campus name and date the IRS received the correspondence in the campus.

Process Codes (PC) - Two-digit numbers used to identify the action taken on a case. Process Codes reside in AUR and are uploaded to IDRS. When posted to IDRS, they update the TC 922.

Recomputed Notice (Recomp) - Notice in which the original CP 2000 figures were changed due to a taxpayer response.

Referral - Case sent to another area for technical determination (for example: Examination, Criminal Investigation, etc.).

Research - Request for additional information (returns, IDRS research, information return files, etc.) needed to continue case processing.

Response - All correspondence received from or on behalf of the taxpayer.

Screening - Technical review of computer identified discrepancies compared against the tax return. The Screening phase of the Underreporter Program is also referred to as Case Analysis and Analysis.

Exhibit 4.19.7-2 (Cont. 1) (09-28-2022)**Glossary**

Social Security Number (SSN) - Used to identify taxpayer accounts.

Standard Employee Identifier (SEID) - A five-character IRS employee/contractor number.

Statutory Notice (Stat) - Legal notification sent to taxpayers by Certified mail, which explains the taxpayer's right to file a petition with Tax Court and the IRS' right to change tax without taxpayer consent if no timely petition is filed. An Underreporter Statutory Notice consists of a CP 3219A, Form 5564, a partial reprint of the most recent CP 2000 and Pub 1.

Taxpayer Digital Communication (TDC) - Secure Messaging feature that allows certain taxpayers to communicate electronically with the IRS during their CP2000 notice. TDC enables taxpayers to receive messages from the IRS, respond to questions, and upload documents using the Secure Messaging portal.

Taxpayer Information File (TIF) - Individual Master File data from ECC-MTB (Enterprise Computing Center at Martinsburg) containing tax account and tax transaction information.

Taxpayer Identification Number (TIN) - Used to identify taxpayer accounts.

Undeliverable - Correspondence returned from the Post Office that the taxpayer did not receive.

Universal Case - Describes cases viewed or worked by a site or function other than the initiating AUR site.

Virtual Currency - A digital representation of value, other than a representation of the U.S. dollar or a foreign currency ("real currency"), that functions as a unit of account, a store of value, and/or a medium of exchange. (TY 2021 and prior)