



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.7.10

NOVEMBER 24, 2023

EFFECTIVE DATE

(11-24-2023)

PURPOSE

- (1) This transmits revised IRM 5.7.10, Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing.

MATERIAL CHANGES

- (1) IRM 5.7.10 has been updated to provide clarification and expansion of existing material. The following table details changes to this IRM section:

IRM	Change
IRM 5.7.10.1	A new subsection, Program Scope and Objectives, was inserted to provide internal controls information. All following subsections were renumbered to improve the flow of information.
IRM 5.7.10.2	Renumbered from IRM 5.7.10.1.1.
IRM 5.7.10.3	Renumbered from IRM 5.7.10.1.2.
IRM 5.7.10.4	Renumbered from IRM 5.7.10.2.
IRM 5.7.10.4(1)	Added a reminder with procedures to follow when working assessments to be made outside of ATFR.
IRM 5.7.10.5	Renumbered from IRM 5.7.10.3.
IRM 5.7.10.6	Renumbered from IRM 5.7.10.4.
IRM 5.7.10.7	Renumbered from IRM 5.7.10.5.
IRM 5.7.10.8	Renumbered from IRM 5.7.10.6.
IRM 5.7.10.9	Renumbered from IRM 5.7.10.7.
IRM 5.7.10.10	Renumbered from IRM 5.7.10.8.
IRM 5.7.10.11	Renumbered from IRM 5.7.10.9.
Throughout	Replaced the term “party” with “person” to meet the definition of “person” in IRC 6672.

IRM	Change
Throughout	Replaced the term “taxpayer” with “responsible person” to differentiate the business taxpayer from the individual(s) being investigated and/or assessed with the TFRP.
Throughout	Grammar and syntax corrections made throughout this section.
Throughout	Editorial changes were made throughout this section to add clarity and to update, correct, or add citations.
Throughout	Added internal and external links for reference and updated IRM links references.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.7.10, dated July 03, 2017. This IRM revision incorporates Collection Interim Guidance Memorandum IGM SBSE-05-1222-0081, Interim Guidance on Updated Processing Timeframes for Control Point Monitoring (CPM) to Process Cases from Appeals, dated December 05, 2022.

AUDIENCE

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5.7.10

Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing

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5.7.10.1 (11-24-2023) Program Scope and Objectives

- (1) **Purpose:** This IRM section provides instructions for Collection employees regarding the processing of Trust Fund Recovery Penalty (TFRP) case files.
- (2) **Audience:** The primary users of this IRM are employees of Civil Enforcement Advice and Support Operations (CEASO) Control Point Monitoring (CPM).
- (3) **Policy Owner:** Director, Collection Policy, Small Business/Self-Employed Division (SB/SE).
- (4) **Program Owner:** Collection Policy, SB/SE, Employment Tax (ET) is the program owner of this IRM.
- (5) **Primary Stakeholders:**
 - Civil Enforcement Advice and Support Operations (CEASO) Control Point Monitoring (CPM) employees.
- (6) **Program Goals:** The Trust Fund Recovery Penalty (TFRP) is based on IRC 6672. It serves three purposes:
 - encourages prompt payment of income and employment taxes withheld from employees and other collected taxes;
 - makes the responsible person liable for 100% of the unpaid trust fund taxes; and
 - facilitates collection of trust fund taxes from secondary sources.

Note: By following the procedures in this IRM, users will be able to process TFRP assessments timely and accurately, including those containing responsible person(s) protests. Users will also be able to monitor applicable ATFR reports, provide information on case file retention and retirement, as well as request closed TFRP case files.

- (7) **Contact Information:** Recommendations and suggested changes to this IRM should be emailed to the Content Product Owner. The owner is indicated on the Product Catalog Information page which is found in the Forms/Pubs/Products IRM listing of the Media and Publications web site.<http://publish.no.irs.gov/catlg.html#tab=tab1>.

5.7.10.1.1 (11-24-2023) Background

- (1) The Trust Fund Recovery Penalty (TFRP) is a penalty imposed by IRC 6672 against any individual or business entity required to collect, account for, and pay over taxes held in trust, who willfully fails to perform any of these activities. It facilitates the collection of tax and enhances voluntary compliance. The TFRP serves as an additional means of collecting unpaid trust fund taxes when taxes are not fully collectible from the company/business that failed to pay the withheld taxes. The penalty is equal to the total amount of tax evaded, not collected, or not accounted for and paid over.

5.7.10.1.2 (11-24-2023) Authority

- (1) IRC 3505, Liability of third parties paying or providing for wages.
- (2) IRC 6103, Confidentiality and disclosure of returns and return information.
- (3) IRC 6672, Failure to collect and pay over tax, or attempt to evade or defeat tax.

5.7.10.1.3
(11-24-2023)
Responsibilities

- (4) Rev. Proc. 2012-18, Ex Parte Communications Between Appeals and Other Internal Revenue Service Employees.
- (1) The Director, Collection Policy, is the executive responsible for the policies and procedures utilized by collection personnel.
- (2) Civil Enforcement Advice and Support Operations (CEASO) group managers (GM) and tax examiners (TE) are responsible for ensuring compliance with the guidance and procedures described in this IRM.
- (3) Field Collection is responsible for ensuring taxpayers are informed of their rights in accordance with the Taxpayer Bill of Rights (TBOR) adopted in June of 2014.
- (4) CPM is responsible for the following:
- Processing of Trust Fund Recovery Penalty (TFRP) case files received from revenue officers
 - Monitoring TFRP assessments
 - Processing and monitoring cases sent to Independent Office of Appeals (Appeals)
 - Case retention and retirement
 - Processing requests for closed case files .

5.7.10.1.4
(11-24-2023)
Program Management and Review

- (1) Program Reports: The Automated Trust Fund Recovery (ATFR) program is used for group controls of imminent assessment statutes and timely TFRP case actions. ATFR pulls data from the Integrated Collection System (ICS) and the Integrated Data Retrieval System (IDRS).

ATFR
Inventory Report
Orphan Report
Duplicate Assessment Report
Change Case Assessment Report
Reverse Submitted Transactions on Case
Appeals Report
CPM/CC Report
Change Status 307 or 308 to 303
Status Code / TIN List Report
Flag Case Count
Case Status Report
Flag Cases for X-ref
Pending Assessment

- (2) Program Effectiveness: Embedded Quality (EQ) reviews conducted by GMs assess the timeliness and accuracy of TFRP case actions. Collection Policy

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does periodic program reviews to identify trends and opportunities to improve timely and effective TFRP case actions.

5.7.10.1.5 (11-24-2023) Program Controls

- (1) ATFR tracks and records TFRP assessment actions and history. Field employees are generally the primary users of ATFR based on the employees' duties and responsibilities.
- (2) Managers are required to follow program management procedures and controls addressed in IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid and IRM 1.4.53, Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid.

5.7.10.1.6 (11-24-2023) Acronyms

- (1) This table lists commonly used acronyms and their definitions:

Acronym	Definition
ACDS	Appeals Centralized Database System
ASED	Assessment Statute Expiration Date
ATFR	Automated Trust Fund Recovery Penalty Program
ATFR-AO	Area Office Application
ATFR-CC	Compliance Center Application - Service Center side
ATFR-CPM	Control Point Monitoring - CEASO tax examiners
AWSS	Agency-Wide Shared Services
CAC	Collection Automation Coordinator
CI	Criminal Investigation
CPM	Control Point Monitoring
CSCO	Compliance Services Collection Operations
DLN	Document Locator Number
EIN	Employer Identification Number
FAS	Functional Automation Support
FC	Field Collection
FRC	Federal Records Center
GM	Group Manager
ICS	Integrated Collection System

Acronym	Definition
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
J	Jeopardy
NF	Non-Field
OI	Other Investigation
P	Prompt
PII	Personally Identifiable Information
Q	Quick
RO	Revenue Officer
SB/SE	Small Business/Self Employed
SC	Service Center (now known as "Campus")
SERP	Servicewide Electronic Research Program
SSN	Social Security Number
TBOR 2	Taxpayer Bill of Rights 2
TFRP	Trust Fund Recovery Penalty

- (2) Additional acceptable acronyms and abbreviations are found in the ReferenceNet Acronym Database, which may be viewed at: <https://rnet.web.irs.gov/Resources/AcronymSearch.aspx>.

5.7.10.1.7
(11-24-2023)

Related Resources

- (1) IRM resources:
- IRM 1.15.2, Types of Records and Their Life Cycles
 - IRM 5.1.8, Courtesy Investigations
 - IRM 5.7.6, Trust Fund Penalty Assessment Action
 - IRM 5.19.14, Trust Fund Recovery Penalty (TFRP)
 - IRM 10.5.1, Privacy Policy
 - The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about TBOR see: <https://www.irs.gov/taxpayer-bill-of-rights>. and Policy Statement 1-236 in IRM 1.2.1.2.36, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection.

5.7.10.2
(11-24-2023)
**Automated Trust Fund
Recovery**

- (1) The Automated Trust Fund Recovery (ATFR) program is a National Standard Application used to control TFRP case inventories. Control Point Monitoring (CPM) is one of three components of the ATFR program. The CPM component of the program, located in Advisory, is responsible for ensuring that TFRP case files are submitted by Field Collection (FC) and the final disposition of the case has been accurately recorded on the ATFR system. The ATFR CPM Inventory consists of four separate inventories:
 - “Pending” - Cases transmitted to CPM which are awaiting receipt of the TFRP case files.
 - “Accepted” – Case file has been received .
 - “2749 to SC” – Case file has been transmitted to the campus for assessment.
 - “Appeals” – Case file has been forwarded to Appeals.
- (2) CPM has the ability to record the following information on ATFR:
 - Processing dates for Form 2749, Request for Trust Fund Recovery Penalty Assessment(s)
 - Appeals case information
 - Date TFRP file is sent to Federal Records Center (FRC)
 - TFRP assessment information
 - Closed TFRP file requests.

5.7.10.3
(11-24-2023)
**CPM Employee Control
Structure**

- (1) CPM must maintain an accurate ATFR employee control structure. The employee control structure should contain all of the groups/territories serviced by CPM, so cases appear correctly on ATFR inventory screens and reports. CPM users should use ATFR “Resync” on a regular basis to account for any changes to the TSIGNs within their assigned range.
- (2) Cases received from ROs within a CPM’s assigned work structure should be processed by CPM regardless of the address of the business entity.

5.7.10.4
(11-24-2023)
Case Processing

- (1) Cases are systemically added to the CPM inventory after the revenue officer (RO) selects “2749 to CPM” to submit the responsible person’s TFRP file.
- (2) ROs will mail the TFRP case file to CPM after updating ATFR “2749 to CPM”. Follow guidance in IRM 5.7.10.4.1, if the case file is not received.
- (3) If there are less than 30 calendar days remaining on the ASER, the RO must prepare a quick assessment prior to submitting the case to CPM. Follow guidance in IRM 5.7.10.4.3, to prepare Form 5942, Advisory Reviewer’s Report, and return to RO if the RO has not completed the quick assessment or has failed to include the assessment documents.
- (4) Determine if the proposed assessment is a quick, prompt or regular assessment by checking the ATFR system against the Form 2749.
- (5) Determine if the responsible person has submitted a protest requiring the case to be sent to Appeals. See IRM 5.7.10.7.

5.7.10.4.1
(07-03-2017)
**ATFR Case in Pending
Inventory - No Case File
Received**

- (1) Review the "Pending" inventory to identify cases assigned for more than 10 business days. If you identify cases in "Pending" inventory for greater than 10 business days without receipt of the physical file, contact the RO by phone or E-mail requesting the file and document the contact attempt in the ATFR history. Allow the RO 10 business days for receipt of the file. If the file is not received within this time frame:
 - a. Select the "Return to RO" option and select "TFRP Case File not Received after RO Notification" on the systemic Form 5942.
 - b. Issue the ATFR Form 5942 to the RO and group manager (GM).

5.7.10.4.2
(07-03-2017)
**ATFR Case Not in
Pending Inventory -
Case File Received**

- (1) If physical case file is received but case is not in the ATFR Pending Inventory, CPM will:
 - a. Determine if "2749 to CPM" date was entered on ATFR using the "Find" option from the ATFR-AO menu to locate the case. If date is not present, contact RO to have them input the current date in the "2749 to CPM" field on ATFR.
 - b. If the responsible person is still not on "Pending" Inventory, determine if the RO TSIGN is within your assigned TSIGN range.
 - c. If RO is within your assigned TSIGN range, follow IRM 5.7.10.3, to update your control structure.
 - d. If RO TSIGN is not within your assigned TSIGN range, contact the CPM responsible for the TSIGN range to ensure that the RO is reflected in their "Employee Control Structure". Immediately forward the file to the CPM location working that TSIGN range on a Form 3210-A, Document Transmittal for Trust Fund Recovery Penalty Case Files. See IRM 10.5.1.6.9.3, Shipping. Potential ASSED cases should be forwarded electronically (email or fax).

5.7.10.4.3
(07-03-2017)
**ATFR Case in Pending
Inventory - Case File
Received**

- (1) Within five business days of receipt of the physical TFRP file, CPM will:
 - Acknowledge Form 3210-A, and
 - Review the ATFR CPM "Pending" inventory and accept the case into the CPM "Accepted" inventory.
- (2) CPM will receive TFRP files in three categories:
 - TFRP assessment made by RO via the quick (Q), prompt (P), or jeopardy (J) assessment process
 - Regular TFRP assessment to be processed to the campus
 - TFRP protests to be processed to Appeals
- (3) TFRP assessments made by the RO must contain:
 - Form 2859, Request for Quick or Prompt Assessment.
 - Form 3210, Document Transmittal, from the campus reflecting the assessment date and Document Locator Number (DLN).
 - Form 3552, Prompt Assessment Billing Assembly with proof of mailing attached.

Note: Follow guidance in IRM 5.7.10.4.3(6) below, to return TFRP case files to the RO if any of these items are missing.

Reminder: TFRP assessments made by revenue officers require CPM ATFR inputs outlined in IRM 5.7.10.5.

- (4) Regular TFRP assessments will be released to the campus upon acceptance into the "Accepted" inventory. Enter the date the Form 2749 is being transmitted to the campus in the "2749 to SC" field on ATFR. This action automatically moves the case on ATFR from the "Accepted" inventory to the "2749 to SC" inventory. Follow guidance in IRM 5.7.10.6, to monitor the "2749 to SC" inventory.
- (5) TFRP protest cases will be transmitted to Appeals upon acceptance into the "Accepted" inventory. Follow guidance in IRM 5.7.10.7, to process the case to Appeals.
- (6) CPM will issue an ATFR Form 5942 to the RO/GM and return TFRP case files on Form 3210-A for the following reasons:
 - Case full paid prior to assessment
 - TFRP Case File not Received after RO Notification
 - RO/GM requested return of case file
 - ASED within 30 days - RO must complete Quick, Prompt or Jeopardy
 - Calculation Failure - see ATFR history
 - SC unable to assess - see ATFR history
 - Missing Q, P, or J documents and/or proof of Form 3552 certified mailing

Note: CPM may contact FAS or CAC for assistance with calculation failures for expedited action.

5.7.10.5
(07-03-2017)
**Processing Quick,
Prompt and Jeopardy
Assessments Received
from the Field**

- (1) Upon receipt of a Q, P or J assessment processed by a RO and moving the ATFR case to "Accepted" inventory, CPM will update ATFR with the following information:
 - Verify assessment type is correct (Q, P, or J). It is critical that the correct type of assessment is posted to eliminate any duplicate assessments when the Form 2749 is released to SC.
 - Assessed amount
 - DLN
 - Date of Assessment

Note: In order to enter the above information, click on **View/Edit Assessments** and highlight the period to edit. Click on **Edit**, enter the above data, and save the information.

- (2) If the necessary assessment documents are not in the TFRP case file, follow guidance in IRM 5.7.10.4.3 above to return to RO.
- (3) After inputs are complete, select "Release to SC". This will move the case to the "2749 to SC" inventory on ATFR.

5.7.10.6
(05-03-2010)
**Monitoring of 2749 to
Campus Inventory**

- (1) The systemic transmission of Form 2749 to the campus for assessment creates the ATFR “2749 to SC” inventory. This inventory will be reviewed weekly.
- (2) This weekly monitoring will identify cases successfully assessed through the campus and ready to be closed on the ATFR system. It will also identify cases rejected by the campus having possible assessment problems (e.g., un-postable periods, calculation problems, CI Freeze). The cases returned to CPM by the campus will be identified by an **R** for reject. These cases will appear on either the **Accepted** or **Appeals** inventories (the inventory case was in prior to submission to the campus). These cases must be reviewed to determine the rejection reason. See IRM 5.7.10.4.3 for Form 5942 process if the case must be returned to the RO.

Note: Any case remaining in this inventory for more than 21 calendar days requires IDRS research or contact with the campus for resolution. Exception: manual assessments may take up to 8 cycles to post.

- (3) Review the “2749 to SC” inventory to determine if a “P” indicator has posted to the case. For regular assessments, the assessment date, DLN and assessment amount will be entered systemically by the ATFR system.

Reminder: Verify the posting of the TC 240 DLN, 23C date, assessed balance and TC 971 AC 097 by checking IDRS. After verification, close the case on ATFR within 10 calendar days using the **Close 2749** option on the ATFR case.

- (4) Notate the front of case file folders with the date of assessment. This will identify the file for future retirement to the FRC.

5.7.10.7
(07-03-2017)
**Appeals Case
Processing**

- (1) Upon receipt of a TFRP file containing a responsible person’s protest, CPM will take the following actions to process to Appeals:
 - a. Within 5 business days of receipt of case file, open an Integrated Collection System (ICS) Code 176 Non-Field Other Investigation (NF OI) module. ICS can be used to establish systemic follow up dates for Appeals cases.
 - b. Annotate Form 2749 in red **ASED extended by TBOR-2**.
 - c. Prepare Form 3210-A using ATFR (under Responsible Party Forms and Letters menu) indicating **ASED protected by TBOR-2** in the remarks section.
 - d. Form 3210-A must provide the fax number for the sending CPM office.
 - e. Enter the date sent to Appeals in ATFR. This action automatically moves the case from the “Accepted” inventory to the “Appeals” inventory.

Note: If more than one person of the same corporation is protesting, the files should be submitted to Appeals as a package, whenever possible. If a co-obligor is not protesting, that case should remain in CPM for normal processing (IRM 5.7.10.4.3) to be associated with the protest file upon its return from Appeals.

Note: Per IRM 5.7.6.10, Transmittal of Case to Appeals, Field Collection is responsible for ensuring all necessary documents are included in the TFRP case file and for the accuracy of the protest timeliness determination.

5.7.10.8
(12-05-2022)
**Appeals Cases -
Controlling and
Monitoring**

- (2) Follow guidance in IRM 10.5.1.6.9.3, Shipping, to ensure receipt of acknowledged Form 3210-A from Appeals.
- (1) Appeals may request additional information on protested cases. Appeals will retain jurisdiction on these cases if the ASER is held open only by the timely protest under TBOR-2. This is to preserve the time in Appeals plus 30 days, under IRC 6672(b). An Appeals hearing officer may determine that new information submitted by a responsible person requires investigative analysis. In this situation, Appeals will retain jurisdiction of the case and forward the new information request via Form 10467, Appeals Division Feedback Report and Transmittal Memorandum, to the originating CPM for processing. The CPM should consult with an advisor and if it is determined additional investigative analysis by a revenue officer is necessary, will follow guidance in IRM 5.1.8.5.1, Types of Mandatory OIs, to issue an OI to FC. The information should be provided within 45 calendar days of the request. This date may be extended by mutual agreement. **These situations should be highly uncommon.** To avoid ex parte communications, Appeals has the responsibility for informing the responsible person that the information was sent to FC for investigation, sharing FC's response with the responsible person and allowing the responsible person time to comment.
- (2) When a final determination is rendered, Appeals will return the case to CPM with Form 5402, Appeals Transmittal and Case Memo, which will reflect the Appeals decision. CPM will update the ATFR system with the:
- Appeals Determination
 - Form 5402 Approved Date (the date the Form 5402 was signed by the Appeals Manager)

Appeals Determinations
a) No Change, i.e., fully responsible (F) b) Partially Responsible (P). If partially responsible the periods must be edited to reflect the revised amount to be assessed as determined by Appeals. c) Not Responsible (N). CPM will close the case no later than 10 calendar days after receiving the Appeals determination not to assess.

- Note:** TFRP cases that are returned from Appeals as non-sustained must be reviewed by CPM to determine if the release of Transaction Code (TC) 130, Entire Account Frozen from Refunding, is appropriate. Individual case circumstances will dictate if the release is appropriate. TC 130 is a taxpayer entity freeze. If additional TFRP assessments are pending, or there is a prior sole proprietor TC 130 offset in place, release of the TC 130 is not appropriate.
- (3) If Appeals sustains the original proposed assessment in full or in part generate and print a new Form 2749 to reflect the correct TFRP amount based on the Appeals determination.

- (4) CPM is responsible for timely completing any assessment action (See IRM 5.7.6.13, Quick and Prompt Assessment Actions), ensuring the ASED is protected on all Appeals cases, and inputting the Appeals determination information on ATFR. If there are more than 30 calendar days remaining on the ASED, then process the TFRP as a regular assessment no later than 10 calendar days after receiving Appeals' final determination.
- (5) While the ASED was extended by TBOR-2 for the time the case was pending in Appeals and under their jurisdiction, it is only protected for an additional 30 calendar days from the date of the final Appeals determination as indicated by the managerial signature on Form 5402, Appeals Transmittal and Case Memo, Form 866, Agreement as to Final Determination of Tax Liability, or Form 906, Closing Agreement on Final Determination Covering Specific Matters. Take the following steps to complete the assessment no later than 10 calendar days after receiving Appeals' final determination.
 - a. Update ATFR to the correct type of assessment to be completed (Quick, Prompt, Regular).
 - b. Generate and print a new Form 2749 for the case file to use when making a quick assessment under TBOR-2 if the dollar amounts on the trust fund assertion have changed.
 - c. Generate and print Form 2859, quick assessment documents from the ATFR system.
 - d. Complete all required information on the Form 2859, including the requestor's full address, phone number, and employee ICS assignment number.
 - e. Prepare Form 3210 with the responsible person's name, last four digits of the social security number and each period to be assessed listed. Include CPM requestor's fax number. (This page will be faxed back to CPM with the assessment date and the DLN for each period assessed.)
 - f. Prepare a fax cover sheet with the responsible person's name and last four digits of the social security number and fax it to the Ogden Manual Assessment Unit.

Include the following documents:
Form 3210 complete with all information
Form 2749
One copy of Form 2859 for each period to be assessed, with the group manager's signature.

- g. The Ogden Manual Assessment Unit will fax back Form 3210 with the assessment date and DLN for each period. Upon receipt of this information, update ATFR with the DLN and assessment date and transmit the **2749 to SC**. (Inputting this date automatically moves the case from the Appeals inventory to the **2749 to SC** inventory). Follow the **2749 to SC** monitoring procedures as outlined in IRM 5.7.10.7.
- h. For fax assessments, the Ogden Manual Assessment Unit will prepare Form 3552, Prompt Assessment Billing Assembly, and forward it to the initiator. The initiator will immediately deliver or mail certified Parts 3 and 4 of Form 3552, along with Pub 1, Your Rights as a Taxpayer to the responsible person. Notice 960, Explanation of Penalty Assessment on Form 3552 (Part 3), Notice of Tax Due on Federal Tax Return, will also be included with Form 3552 to remind the responsible person of the pro-

cedures to follow in order to file a claim for refund and request abatement of the liability. Multiple Forms 3552 for the same responsible person may be mailed together. Accounting Control/Services will also forward copies of the Forms 2749 and 3552 to the TFRP unit in Compliance Services Collection Operations (CSCO) for input of the appropriate cross-referencing information and UNLCER information.

5.7.10.9
(07-03-2017)
**ATFR Inventory
Management and
Reports**

- (1) The accuracy of the ATFR inventory is dependent upon maintaining an accurate employee control structure. Advisory CPM management should establish an employee control structure that mirrors the control structure of all their CPM employees. The most effective manner of inventory assignment is to assign specific TSIGN ranges to a specific CPM employee. This will allow CPM users to view their own assigned inventory using the "My Inventory" option on ATFR.
- (2) ATFR provides the following inventory screens and reports:

ATFR Report:	Displays:
Pending	<ul style="list-style-type: none">- responsible parties updated to Form 2749 to CPM by RO.- Cases in this inventory longer than 30 days may require managerial intervention.
Accepted	<ul style="list-style-type: none">- responsible parties for which a physical file was received.- responsible parties rejected by campus with an R indicator- Cases should not remain in this inventory. If not transmitted to campus or Appeals upon receipt, cases should be rejected to RO.
Appeals	<ul style="list-style-type: none">- responsible parties updated from Accepted inventory to Appeals.
2749 to SC	<ul style="list-style-type: none">- responsible parties updated to the campus for assessment.

Note: ATFR inventory screens can be sorted by each column on the screen. Sorting inventory screens by **2749 to CPM**, **To Appeals**, or **2749 to SC** dates will allow for immediate identification of older cases requiring attention. Sorting inventory screens by ASSED date allows for immediate identification of potential ASSED issues.

- (3) Quarterly reconciliations will be conducted to reconcile the "Appeals" inventory with the Appeals Centralized Database System (ACDS) to ensure that cases are still open in Appeals.
- (4) Advisory CPM management should review ATFR inventories/reports monthly to identify any aging cases requiring attention.

5.7.10.10
(07-03-2017)

Case Retention and Retirement

- (1) TFRP case files are retained in CPM until retirement to FRC (Refer to Document 12990, Records Control Schedules (RCS) 29 - Collection), for TFRP records retention information.). The FRC requirement to retire the TFRP file, forms and documents 2 years after assessment, should be interpreted as 2 years from the latest assessment date of all responsible parties. This will ensure that all files related to a specific TFRP are associated and retained for 12 years from assessment at the FRC.
- (2) When cases are to be retired to the FRC, Advisory CPM employees will add the accession number and FRC location in the designated field on ATFR.
- (3) FRC guidelines require the electronic media be removed prior to shipment to FRC. All electronic media should be placed in the last box of the shipment. It is the ROs responsibility to properly label electronic media (See IRM 1.15.4.5, Selecting, Assembling and Packing Cartons).

5.7.10.11
(05-03-2010)

Requests for Closed TFRP Files

- (1) CPM may receive requests for closed TFRP files from various requesters (Taxpayer Advocate Service, Appeals, Disclosure, etc.) via Form 2275, Records Request, Charge and Recharge. If the case file is in CPM's closed TFRP file (assessment date within two years):
 - a. Pull file and replace with a file charge-out card and send the entire case to the requester via Form 3210.
 - b. Open an ICS 174 TFRP Files case under the corporate EIN to monitor the case while it is charged out. Notate ICS history with the requester's name, location and phone number, as well as the responsible person's name(s), TIN, and date of assessment.
 - c. Close 174 module when the case is returned to CPM and return to closed files.
- (2) If the case file has already been sent to the FRC:
 - a. Complete Optional Form 11 (OF Form 11) Sections I & II, including the Accession Number and Records Center Location Number (available on ATFR CPM Information Screen or local CPM closed FRC file listing).
 - b. Fax OF 11 to the Area AWSS Support Services Specialist, who will request the file from the FRC.
 - c. Open an ICS 174 TFRP Files case under the corporate EIN to monitor receipt of the closed file from FRC. Notate ICS history with the requester's name, location and phone number, as well as the responsible person's name(s), TIN, and date of assessment. When received, forward the file to requester via Form 3210. Monitor case periodically to ensure file is still in requester's possession.
 - d. Close the ICS 174 TFRP Files case module when case file is returned to CPM from the requester and return the file to the FRC for re-filing.