



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.2.3

JUNE 30, 2025

EFFECTIVE DATE

(06-30-2025)

PURPOSE

- (1) This transmits revised IRM 8.2.3, Pre-90-Day and 90-Day Cases, Related, Whipsaw and Inactive Cases.

MATERIAL CHANGES

- (1) Added IRM 8.2.3.1 , Program Scope and Objectives, and related sections containing internal control information required by IRM 1.11.2.2.4, Address Management and Internal Controls.
- (2) Added paragraph (2) to IRM 8.2.3.1.6 to provide reference to IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.
- (3) In IRM 8.2.3.1.6, TBOR content updated based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (4) Updated references throughout the IRM.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 8.2.3 dated August 10, 2015

AUDIENCE

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8.2.3

Related, Whipsaw and Inactive Cases

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8.2.3.1 (06-30-2025) Program Scope and Objectives

- (1) Purpose: This section covers general procedural guidelines pertaining to cases that are related, contain whipsaw issues, or are in an inactive status.
- (2) Audience: The primary users of this IRM section are Appeals Officers and Appeals Team Case Leaders.
- (3) Policy Owner: Director, Operations Support
- (4) Program Owner: Director, Policy, Planning, Quality and Analysis
- (5) Contact Information: Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM section.

8.2.3.1.1 (06-30-2025) Background

- (1) The mission of Appeals is to resolve Federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and enhances public confidence in the integrity and efficiency of the Internal Revenue Service. See IRM 8.1.1.1, Accomplishing the Appeals Mission.

8.2.3.1.2 (06-30-2025) Authority

- (1) Appeals is the IRS's dispute resolution forum. The Commissioner of Internal Revenue granted Appeals authority to consider and negotiate settlements of IRS controversies. See Delegation Order 8-8 (Rev. 1) (formerly DO-66, Rev. 15), Authority of Appeals in Protested and Tax Court Cases, in IRM 1.2.2.9.8.
- (2) Procedural guidance to Appeals is provided by 26 CFR 601.106.

8.2.3.1.3 (06-30-2025) Responsibilities

- (1) The Director, Operations Support (OS), is the executive responsible for designing, developing, delivering, and monitoring short and long range administration policies, programs, strategies, and objectives for the Appeals organization.
- (2) The Director, Policy, Planning, Quality and Analysis (PPQ&A) is the program manager responsible for program oversight.

8.2.3.1.4 (06-30-2025) Program Reports

- (1) PPQ&A provides trend and data analyses and detailed summary reports for Appeals.

8.2.3.1.5 (06-30-2025) Terms and Acronyms

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

Term or Acronym	Definition
ACDS	Appeals Centralized Database System is Appeals' computerized case control system, used to control and track cases throughout the appeal process
ACM	Appeals Case Memorandum

Term or Acronym	Definition
AIMS	Audit Information Management System is a computer database system used by Appeals and Compliance (for examination-sourced cases) to control returns, input assessment/adjustments to Master File and provide management reports
APS	Account and Processing Support
ASED	Assessment Statute Expiration Date
ATE	Appeals Technical Employee
Compliance	Originating Function
IDRS	Integrated Data Retrieval System
PTM	Processing Team Manager
TCS	Tax Computation Specialist

8.2.3.1.6
(06-30-2025)

Related Resources

- (1) This IRM is the primary source of policy and procedural guidance for Appeals employees regarding related, whipsaw, and inactive cases. The following table lists related resources:

Reference	Title
IRM 8.6.2.8	Settlements that Affect the Taxpayer's Other Years or Related Taxpayers
IRM 8.7.1.8.6	Refund Suits Affecting Related Appeals Cases

- (2) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.
- (3) 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 the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

8.2.3.2

(10-01-2012)

Introduction to Related, Whipsaw and Inactive Cases

- (1) This section covers general procedural guidelines pertaining to related cases, cases containing whipsaw issues, or inactive cases.
- (2) These procedures are intended for Appeals Technical Employees (ATEs). The definition of an ATE can be found in IRM 8.1.1-1.
- (3) Procedural guidelines for related cases involved in the following specialized categories are located in the subsections listed:
 - Joint Committee Cases, IRM 8.7.9
 - Tax Exempt and Government Entities (TE/GE), IRM 8.7.8
 - Transferee-Transferor Cases, IRM 8.7.5
 - Pass-Through Entity Cases, IRM 8.19

8.2.3.3

(10-23-2007)

Definitions of Various Related Cases

- (1) Related cases involve a common or similar issue, such as different years of the same taxpayer received at different times or cases of the same taxpayer involving different kinds of tax received at the same or different times. Generally, related cases are classified either as “interrelated cases” or “other related cases”.
- (2) “Interrelated cases” are those in which a determination with respect to an issue in one case has a direct tax effect in another case. Examples include:
 - a. amount or distribution of net income of a partnership, estate, or trust;
 - b. gift versus compensation from a corporation to widow of a deceased employee;
 - c. value of goodwill in sale of a going business.
- (3) “Other related cases” refers to related cases, other than “interrelated cases”, where there is consistency in the settlement of common or similar issues in the cases, but the determination in one case **does not** have a direct tax effect on another case. Examples include:
 - a. taxability of dividends paid on corporate stock;
 - b. indefinite versus temporary character of employment of a number of taxpayers at a single location;
 - c. taxability of amounts received by State police for cost of meals.

8.2.3.4

(10-01-2012)

Appeals Consideration of Related Cases

- (1) Compliance usually forwards all interrelated cases together when sending them to Appeals.
- (2) The number of other related cases transferred to Appeals depends upon Compliance’s overall objectives and their determination of the desirability of consistent action with respect to the similar or common issue.
- (3) In some circumstances, a case may be closed rather than sent to Appeals to be associated with related cases. Ordinarily other related cases are not requested from Compliance unless it appears securing these returns is necessary to produce consistency. If this occurs, the ATE will contact the Field Territory Manager to discuss what actions each function will take with respect to the scope of the IRS’s consideration.
- (4) In general, the ATE considers small cases on the basis of the record presented and does not request that Compliance develop further evidence, examine other returns, conduct re-examinations, or furnish additional information. This applies to small cases that are classified as interrelated or other related cases.

- (5) The ATE generally accepts Compliance's determination that adjustments are either not feasible or not required in the related cases. The fact the ATE's determination is inconsistent with returns filed or action taken in small related cases, such as where duplicate dependency exemptions are claimed, does not influence the ATE's decision in the case. Any resulting action that needs to be taken as a result of the ATE's decision on the case is a function of Compliance.
- (6) No attempt is made to define the terms "material" and "small cases," since they vary with the factual circumstances. The terms are not interpreted in a narrow or restricted sense, but broadly enough to secure the objectives intended.
- (7) If related cases are under concurrent consideration by different Appeals offices, there must be communication between the offices during consideration of the cases to ensure consistent actions are taken.
- (8) Circumstances may occasionally require inconsistent positions in interrelated cases where not all of the taxpayers are agreeable to a settlement acceptable to the Government or are unwilling to have their cases considered concurrently by Appeals.

8.2.3.5
(10-01-2012)

**Appeals Consideration
of Principal Cases
Without Related Cases**

- (1) Appeals considers principal cases without requesting additional related cases when Compliance forwards principal cases to Appeals following applicable IRM procedures.
- (2) When a partner files a return in an Area other than where the partnership return is filed, advance approval is granted to transfer the partner's case to the Appeals office serving the Area where the partnership return is filed. Appeals gives high priority to principal cases.
- (3) Appeals informs Compliance of significant developments on principal cases as they occur and furnishes a complete status report to Compliance on principal cases on the tenth day of January, April, July, and October.

8.2.3.6
(10-01-2012)

**Appeals Consideration
of Interrelated Cases**

- (1) Usually, all interrelated cases needed for consideration of an issue are forwarded together to Appeals by the Operating Unit Field Territory Manager. Occasionally, the ATE determines from the facts and nature of the issue that there are interrelated cases not in Appeals.
- (2) The best overall use of IRS resources and the avoidance of whipsaw situations is the primary consideration in deciding whether such cases are assembled and considered concurrently. See IRM 8.2.3.14, Whipsaw Cases.
- (3) Some cases might be returned to the originating office as premature referrals. In other instances, Appeals retains the case while the originating Compliance office completes action on the interrelated cases so they can be considered with the cases already before Appeals.
- (4) If the Revenue Agent's Report (RAR) does not contain information about the related case, the ATE will contact the Revenue Agent to ask the location and status of the interrelated case. However, Policy Statement P-4-3 restricts the reopening of cases previously closed by Compliance. If interrelated cases are under consideration in more than one Appeals office, the ATE must coordinate their determinations.

- 8.2.3.7
(10-23-2007)
Related Cases Involving Carrybacks
- (1) This subsection discusses cases involving carrybacks, including cases where the carryback arises from a year that is under Appeals jurisdiction and cases where the carryback exists before the case is received in Appeals.
 - (2) It also covers procedures related to potential Joint Committee cases.
- 8.2.3.7.1
(10-01-2012)
Carrybacks to Cases Under Appeals Jurisdiction
- (1) When a taxpayer files a claim (Form 843, Form 1040-X, Form 1120-X) to carryback a loss, a credit or some other type statutory carryback, or when the taxpayer receives a tentative carryback allowance for a year included in a case under Appeals jurisdiction and Compliance has completed examination of their case which contained the loss year producing the carryback, the ATE will request a copy of the final RAR to ensure the correct deduction or credit amount is included in the settlement computation of the case in Appeals jurisdiction.
 - (2) When a tentative allowance was allowed and Compliance has the case open for examination of the loss year to determine the correct carryback amount and waiting for them to resolve their case would substantially delay closing the Appeals case, Appeals closes it's case on an agreed basis subject to reconsideration of the carryback amounts at a later date once determined by Compliance. These procedures also apply when the Appeals case is subject to Joint Committee procedures. See IRM 8.7.9, Joint Committee (JC) Cases.
 - a. Include a statement similar to the following in the closing letter:
"The tentative allowance is subject to correction upon determination of the correct amount of the carryback."
 - b. Include a statement on Form 5402, Appeals Transmittal and Case Memorandum, informing Compliance that action is required with respect to the year creating the carryback.
- 8.2.3.7.2
(10-01-2012)
Carrybacks Arising Prior to Receipt of Cases, Other Than Coordinated Industry Large Business and International (LB&I) Cases
- (1) The examination of the case generating the carryback is usually completed prior to the receipt of the case with carryback years in Appeals, whether or not a tentative carryback allowance is involved.
 - (2) There are exceptions in Industry Cases involved in the Coordinated Industry program involving tentative allowances. See IRM 8.2.3.7.3, Coordinated Industry LB&I Cases With Tentative Allowances, Other Than Joint Committee Cases.
- 8.2.3.7.3
(10-01-2012)
Coordinated Industry LB&I Cases With Tentative Allowances, Other Than Joint Committee Cases
- (1) IRM Part 4 contains procedures for closing CIC cases which contain tentative allowances resulting from carrybacks, subject to subsequent audit of the year producing the carryback.
 - (2) Appeals considers CIC cases containing tentative allowances prior to examination of the year producing the carryback when a discussion is held or some other arrangement made with Compliance, and when it appears significant progress will lead to an earlier date for agreed resolution by Appeals of existing issues than would result if acceptance of the case is deferred until the loss year producing the carryback is examined.
 - (3) CIC cases described in (2) above may be closed on agreed basis prior to a final determination as to the correct amount of the carryback using the same

procedures followed when closing other carryback cases under Appeals jurisdiction. Additional information is found in previous subsection entitled, Carrybacks to Cases Under Appeals Jurisdiction. For more information, see IRM 8.2.3.7.1, Carrybacks to Cases Under Appeals Jurisdiction.

- (4) CIC cases may also be accepted when the year producing the carryback must be examined prior to closing current years, if it nevertheless appears final closing can be accomplished earlier than if delaying acceptance, and the examination of the year producing the carryback is completed without undue delay.

8.2.3.7.4
(10-23-2007)
**Disposition of a Case
Involving Carrybacks**

- (1) If Appeals previously closed the case with the carryback year(s) and now the taxpayer does not agree with Compliance's findings in the case with the loss/unused credit years, the taxpayer files a protest requesting Appeals consideration and the case with the loss/unused credit years is closed to Appeals unagreed. See also IRM 8.1.1.4.2, No Immediate Tax Consequence Cases.
- (2) If Appeals resolves the unagreed issues, a supplemental supporting statement is prepared and the case is closed. If Joint Committee review is required, Appeals prepares the Joint Committee report. See IRM 8.7.9, Joint Committee (JC) Cases.
- (3) If agreement is not reached, Appeals issues a statutory notice of deficiency or takes other actions necessary to process the unagreed disposition. If Joint Committee review is required, Appeals prepares the Joint Committee report.

8.2.3.7.5
(10-23-2007)
**Appeals Jurisdiction in
Related Case Without
Protest**

- (1) Appeals may, with the concurrence of the taxpayer, assume jurisdiction in a related case without a protest, after Compliance completes any necessary action.
- (2) If the need for an additional interrelated case becomes apparent after a conference is held, Appeals must contact the related taxpayer. In the absence of an objection, Appeals assumes jurisdiction after requesting Compliance complete any actions needed.

8.2.3.8
(08-10-2015)
**Compliance Follow-Up
Action Required on
Related Years or
Taxpayers**

- (1) When an Appeals settlement affects the taxpayer's liability for other years, or the tax liability of a related taxpayer not under Appeals' jurisdiction, notify Compliance so appropriate follow-up action may be taken at their discretion.
- (2) The Appeals Case Memorandum (ACM) will discuss subsequent year impact and include a clear and concise discussion of the impact in the conclusion element of the ACM or attachments.

Example: Basis adjustment – Include depreciation schedules.

Example: Carryback adjustments – schedule showing corrected use of the carryback and years affected.

- (3) Ensure Form 5402 identifies the settlement as one affecting other years or other taxpayers and send a copy of the Form 5402 and ACM to Examination Planning and Delivery. See *Case Routing*.

8.2.3.8.1
(10-01-2012)
**Settlement of
Non-Examined Years
Affected by Appeals
Settlements**

- (1) In certain instances, resolution of a tax dispute may require incorporating an adjustment into a tax year not currently before Appeals in which a RAR has not been issued. Examples of situations requiring such action include the disallowance or allowance of tax shelter losses and rollover adjustments resulting from a prior year. Once it is determined such an adjustment is appropriate, make an effort to determine whether any further action by Appeals is permissible.
- (2) In instances where a RAR was not issued with respect to a year affected by an Appeals settlement, determine if the tax return for the affected year is currently under examination.
 - a. If the affected year is not under examination, and the statute of limitations has not expired, notify the Compliance function (which ordinarily has jurisdiction over the related taxpayer) of the proposed action and allow them an opportunity to comment.
 - b. Where there is no pending case on the related taxpayer (and none planned), prepare, for the benefit of Compliance, a Form 5402, Appeals Transmittal and Case Memo, containing the appropriate adjustments for the affected year.
 - c. Under certain circumstances (when deemed appropriate by the ATE and agreed to by the Appeals Team Manager (ATM)) proceed with a settlement of the affected year by using either Form 870 or a restricted Form 870-AD after first updating the taxpayer's affected year to the AIMS database.
 - d. If the affected year is currently under the jurisdiction of another IRS office, contact that office so appropriate action can be taken by Appeals to resolve the issue by having the taxpayer provide Appeals with an amended return for the affected year based upon the adjustments to that year's tax liability. Immediately forward the amended return to the appropriate Campus and process any payments made by the taxpayer with this return.
 - e. In the event the statute of limitations has expired for the affected year prior to the filing of an amended return, consult with Area Counsel before proceeding with a settlement of the case if offsetting adjustments are made involving the years in issue.

8.2.3.8.2
(10-23-2007)
**Information Report to
Compliance**

- (1) When an Appeals office has information indicating examination of a return not currently under examination would be in the best interest of the IRS, Appeals sends a memorandum describing the facts to the Operating Unit Field Territory Manager when Compliance is unaware of the information received by Appeals.

8.2.3.9
(10-01-2012)
**Settlement of Related
and Interrelated Cases**

- (1) The best overall use of IRS resources and the avoidance of whipsaw situations are the primary considerations in deciding whether interrelated cases are assembled and considered concurrently. Interrelated cases are those in which a determination with respect to an issue in one case has a direct tax effect on another case.
- (2) A small related or interrelated case is ordinarily considered on the basis of the record and requests are not made for Compliance to develop further evidence or examine other returns.

- (3) An determination inconsistent with action taken in another small case must not influence the ATE. Any further action in a related case must be taken by Compliance.
- (4) Settlements in related cases should not be made when a party is clearly not liable under the facts but agrees to a deficiency of a related taxpayer.

8.2.3.10
(10-23-2007)

**Settlement When There
is a Related Docketed
Case**

- (1) No settlement offer will be accepted by Appeals where there is a related case in Counsel unless both offices agree the offer is acceptable.
- (2) Disagreements between Appeals and Counsel on whether a settlement offer should be accepted will be resolved by Area Counsel, with the advice and assistance of the Appeals Area Director and the Associate Chief Counsel responsible for the issue.
- (3) Counsel reviews proposed Appeals Notices of Deficiency, claim disallowances, and final adverse letters for any case related to a docketed case;

8.2.3.11
(10-23-2007)

**Refund Suits on Related
Appeals Cases**

- (1) For information pertaining to refund suits on related Appeals cases, see IRM 8.7.1.8.6, Refund Suits Affecting Related Appeals Cases.

8.2.3.12
(10-23-2007)

**Modification of
Agreement in Related
Cases**

- (1) In related cases, the taxpayers may want an overassessment to offset a deficiency. This is accomplished by adding a paragraph to the agreement form that reads similar to the following:

The undersigned taxpayer also consents and agrees to the application of that part of the overassessment that represents an overpayment, and interest allowable thereon, as a credit to the deficiency, in tax of \$, and interest thereon, due from (related taxpayer) for the year; provided the amount of any overpayment and interest allowable thereon that is in excess of the deficiency and interest is otherwise credited or refunded in accordance with section 6402 of the Internal Revenue Code, or corresponding provisions of prior laws.

- (2) Also make appropriate notation in Remarks section of Form 5402, Appeals Transmittal and Case Memo and Form 5403, Appeals Closing Record.

8.2.3.13
(10-23-2007)

**Overassessment
Resulting From
Adjustment to a Related
Return**

- (1) Adjustments sometimes increase the tax liability of one taxpayer, but for consistency, require a reduction in the tax liability of another taxpayer.
- (2) IRS policy requires delaying the closing of a case with an overassessment until the taxpayer in an interrelated case with a deficiency agrees to the proposed adjustments or a court establishes the correctness of the adjustments. See Policy Statement 4-34 in IRM 1.2.1.5.13, Policy Statement 4-34, Closing of overassessment case to be withheld until deficiency of related taxpayer is established.
- (3) **If the period of limitation for filing a claim is about to expire, give the taxpayer with the proposed overassessment written advice to file a protective claim.**

8.2.3.13.1
(10-23-2007)
**Applying an
Overassessment to a
Deficiency in a Related
Case**

- (1) Overassessments may be applied against deficiencies determined in an inter-related case.
- (2) Modify the agreement form obtained from the taxpayer with the overassessment to add consent to application of the overpayment to the interrelated deficiency.
- (3) A suggested paragraph for the consent is found in IRM 8.6.4, Reaching Settlement and Securing an Appeals Agreement Form.

8.2.3.14
(10-23-2007)
Whipsaw Cases

- (1) See IRM 8.6.2.8, Settlements that Affect the Taxpayer's Other Years or Related Taxpayers, for procedures where a determination in one case has a contrary tax effect in another case.
- (2) A whipsaw situation develops when a settlement in one case can have a contrary tax effect in another case and one of the taxpayers may later, when the period of limitations applicable to the other case has expired or is about to expire, file a claim on a basis inconsistent with the prior closing.
- (3) Another whipsaw situation develops when a related party achieves a judicial determination inconsistent with a result already determined by the IRS for another related party.
- (4) Additional action may be necessary in order to protect the Government's interest in a whipsaw situation.
 - a. If a material amount of tax is involved and there are litigating uncertainties, the use of a closing agreement is ordinarily warranted.
 - b. In the absence of circumstances stated in (a) above, a collateral agreement is obtained if it is considered useful to express in writing the understanding of the parties. However, a collateral agreement does not have the legal effect of a closing agreement.
 - c. For use of closing agreements and collateral agreements in related cases, see IRM 8.13.1, Processing Closing Agreements in Appeals.

8.2.3.15
(10-23-2007)
Inactive Cases

- (1) Appeals cases are classified as "active" or "inactive" for case processing and control purposes. "Inactive" category includes those placed in "suspense" status.
- (2) Inactive cases includes cases where:
 - a. One case, ordinarily referred to as key case, will be litigated to decide the issue common to a group of cases - such as groups involving trusts and beneficiaries, partnerships and partners, small business corporations and stockholders, etc.;
 - b. Issues in the case are litigated in another case and proper disposition of the case under consideration is precluded until the litigated case is decided;
 - c. Criminal prosecution is pending or under consideration in the particular case, in other years, or in a related case (see IRM 8.7.1.9, Cases Involving Criminal Prosecution and Restrictions on Appeals Jurisdiction in Criminal Cases);
 - d. Taxpayer is involved in litigation with respect to certain property rights or rights to income which need to be concluded before taxable income can be determined;

- e. An Appeals office requests technical advice or information from Headquarters or was advised by Headquarters that the IRS's position on the issue is under consideration;
- f. The case is returned to Compliance for supplemental investigation, verification of new evidence, or other additional consideration or the case is held pending examination of other years or for examination of a related case;
- g. An offer in compromise was filed relative to deficiencies involved in case pending in the Appeals office (see IRM 8.23, Offers in Compromise, for further discussion); or
- h. Headquarters issuances suspend Compliance and Appeals action on cases pending further clarification of the issue by the Courts, and completion of studies by Headquarters.

- (3) In cases involving some of the above examples, it may be advisable, depending on local practice, to notify Compliance or Counsel for the reasons the case is in inactive status. Compliance and Counsel can then determine the possible effect the Appeals action has on similar or related pending cases.

8.2.3.16
(10-01-2012)

Related Cases on ACDS

- (1) A work unit is defined as a unique grouping of one or more related cases being considered for settlement or decision purposed.
- (2) When multiple cases are assigned to a work unit, there must be one case designated as the "key case". Enter related cases first and the key case last because this enables the system to add all case dollars together and show the correct total on the key case.
 - KEYTP (Key Taxpayer Case of the Work Unit) - If the case is the key case, leave this item blank.
If the case is a related case, enter the name of the key case in this field to create a related record within the same work unit.
- (3) Establish a non-taxable return as a related reference case:
 - TYPE = REF
 - STATDATE = normal or extended statute
- (4) TFRP (Trust Fund Recovery Penalty) - When a collection case is related to unpaid employment tax and the IRS is attempting to hold individuals responsible for the tax due. These individuals have appeal rights. Enter data as follows:
 - TFRCorp (Trust Fund Recover Corp Name) - Name of the Trust Fund Corporation related to the taxpayer.
 - TFRTin - Enter the TIN on the related corporation
- (5) STATUS (Status of Work Unit) - This item is generally updated by the ATE in ACDS to reflect the current state of action of the work unit in their inventory. See ACDS Utilities Menu for a list of current status codes.

8.2.3.17
(10-23-2007)

Inactive Cases on ACDS

- (1) The following INACTIVE status codes are computer generated based on the entry of an action code on the case in ACDS:
 - E/DD - Inactive, waiting action/info by Compliance
 - E/STP - Inactive, to Counsel for stipulation filing
 - E/T - Inactive, to Counsel for trial prep

- E/TSN -Inactive, waiting TP action on SN

