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Section 19. Automated Underreporter Managers and Coordinators Handbook (Cont. 3)

1.4.19 Automated Underreporter Managers and Coordinators Handbook (Cont. 3)

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1.4.19.5 Security

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1.4.19.5.12.6 (06-01-2006) Unit Tab - Updating the Unit Information Table (AUR Coordinator Only)

1. The AUR coordinator can add or delete units, or change certain information for existing units by accessing the UNIT Administration screen.
2. To add a new unit:
 1. Select **Security** from the main menu.
 2. Select the **user Administration** option.
 3. Click on the UNIT tab. All existing units display.
 4. Click on the ADD A UNIT button. All the information for existing units is cleared and the cursor moves to the UNIT INFORMATION table.
 5. Enter the following fields if not already populated by the system:

In field	Enter the following:
UNIT	new organization code
MGR UID	0000 or the UID of the manager
SHIFT	"D" for Day or "S" for Swing
UNIT NAME	a Unit name
PHONE #	the manager's telephone number

6. Press **<F4>** to commit.

Note:

The current location information for the UID entered is generated into the LOC and LOCATION fields. This must be the location for the new unit, along with other changes, as explained below.

7. Click on the USER tab in the User Administration screen. Access the new manager's account by entering the n

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Note:

It is important to make changes in the sequence listed in steps 8–12 below when making manager changes to

8. Click on the UNIT LOCATION # field and change it to the new location. Press the <Enter> key to move to the (
 9. Change the organization code of the manager to reflect the new unit #.
 10. Press the <Enter> key to move to the PROFILE CODE field and change the code if necessary.
 11. Press the <Enter> key. The Unit Information Table is updated with the correct information for the new unit.
 12. Press <F4> to commit.
3. To delete a unit:
 1. Click on the Unit Name to highlight the row.
 2. Click on the DELETE A UNIT button. A window displays showing the unit to be deleted.
 3. Enter "Y" in the Y/N field to acknowledge the correct unit in the window and press <Enter>.

Note:

The message "All Records have been committed to the Data Base" displays.

4. To change information in an existing unit:
 1. Click on the field to be changed.
 2. Make the necessary updates.
 3. Press <F4> to commit.

1.4.19.5.12.7 (06-01-2006)

History Tab – Researching User History

1. Historical data for any user can be researched by accessing the User History window as follows:
 1. Select **Security** from the main menu.
 2. Select the **user Administration** option.
 3. Click on the HISTORY tab. The History window displays with the cursor in the ENTER LCT and UID # field.
 4. Enter the UID of the user to be researched and click the Query button.
2. All historical security data for the user displays. This screen is for information only, since no fields can be updated or cl
 - A. All current data for the user appears at the top half of the screen, including the date and time of the most recent UID of the manager who made the change to the user's security information. The LCT field indicates the camp
 - B. The data under the heading HISTORICAL USER INFORMATION, is the prior security changes and are shown most current change, in reverse date order, and UID of the manager who made the change. Scroll down for ad

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3. To query data for another User:
 1. Click the CLEAR PAGE button.
 2. Enter the UID of the User to be researched.
 3. Click the query button.

1.4.19.6 (06-01-2006) AUR Coordinator

1. The success of the AUR program in each center depends upon thorough coordination of all the affected functions, including Underreporter, Receipt and Control, Returns Files, Modernization & Information Technology Services (MITS), National Machine Services, Planning and Analysis, and Compliance activities. Much of this will be the responsibility of the AUR Coordinator. Since this program requires constant, careful monitoring, each AUR site will ensure all responsible functions are aware of the activities and time frames of the other affected functions. During the program, a designated individual will monitor the progress to ensure it is progressing per the schedule reflected on the program planning documents. Any subsequent revisions to the schedule will be sent to the appropriate AUR headquarters office.
2. In addition, the AUR coordinator is responsible for
 - Ordering Extracts
 - Setting Notice Letter Mailout dates and volumes
 - Entering the CP 2000 and CP 2501 Local paragraphs
 - Setting Batch and Control Parameters
 - AUR Balancing and Control
 - Setting Extract Reorder Dates
 - Monitoring the runs to ensure extract accuracy.
3. Program benchmark dates of the CP 2501, CP 2000, and Statutory Notice phases of the Underreporter Program are in the Operating Guidelines provided by either the W&I or SBSE AUR headquarters office.

1.4.19.6.1 (06-01-2006) AUR Inventory Selection

1. Automated AUR Inventory selection process accepts download file AURX009 (X = tax year) of the Underreporter inventory correlation from Martinsburg Computing Center (MCC). The process allows the AUR coordinator the ability to review the file line and make inventory selections from the following:
 - Subfiles
 - Categories
 - Subcategories
2. The file created (AURx037) for each selection (extract) is then uploaded to MCC for the inventory selection.

1.4.19.6.1.1 (06-01-2006) Subfiles

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1. AUR inventory is separated into 17 Subfiles.

Note:

Subfile 1 cases are not downloaded to the AUR database and are not included in the total inventory.

2. IMF/Underreporter records are generated for the following subfiles:

- Subfile 2 — IRS Employees
- Subfile 6 — All other Taxpayers (non-IRS)
- Subfile 9 — Returns filed with ITIN
- Subfile B — Credit Tax Change.
- Subfile C — Stock, Bond and Real Estate Discrepancy
- Subfile D — U/R income Greater than \$10,000
- Subfile E — EITC present
- Subfile F — Mortgage Interest Over-deduction
- Subfile G - U/R Income Greater than \$10,000 -Repeaters
- Subfile H — 1040NR International with ITIN
- Subfile I — Potential Unproductive Repeaters
- Subfile J — 1040EZ - Single Issue (Auto-Generated Notices)
- Subfile K — Discrepancy with EIN Document
- Subfile L — Multi-Year Repeater
- Subfile M - K-1 discrepancy of \$100 or more
- Subfile S - 1040NR International with SSN

Note:

The TC 922 History Code used for repeater cases in Subfile G, I, and L includes the Category Code related to the und category the case was created in the prior year. The category displays as part of the TC 922 History Code.

3. Subfile 2 contains all currently examined, non-examined, and previously examined employee underreporter cases. The processed in accordance with procedures in IRM 4.19.3, IMF Underreporter Program. This subfile is selected as a sep which provides more efficient controlling of these cases. Employee cases are automatically moved into Employee Batc
4. A case from any Subfile may be treated as a Subfile 2 case if it is independently known that the individual is currently € IRS.

**1.4.19.6.2 (06-01-2006)
Ordering Inventory**

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1. The AUR coordinator is responsible for input of the inventory selection. To access the Order Inventory screen, select a the main menu and click on the **Order inventory** option. The cursor will display in the EXTRACT CYCLE box.

Note:

Beginning with TY 2005 cases, it is anticipated that all inventory selection will be done by HQ AUR and will no longer t

2. Follow these instructions for each extract:
 1. Enter the cycle date for the extract to be selected.

HINT: To select a new cycle press **<F2>**, to delete a cycle press **<F3>**. The cursor moves to the SUBCATEGORIES field. If necessary, press **<Tab>** to move the cursor to the SUBCATEGORIES field.

2. To view/select inventory from a specific Subfile, move the cursor to the SUBFILE field.
3. Click on the arrow to scroll through the available subfiles.
4. Click on the desired subfile, the system will display the Categories/subcategories available in that subfile.
5. To make a selection from a specific subcategory use the tab key to move from one subcategory to the next.
6. To view additional subcategories use the tab key. The available volume for each subcategory displays.
7. To select a volume from a specific subcategory enter the volume in the SELECTED field. The system will autor the beginning volume to the remaining volume for selection.
8. Continue this process until the desired volume for the extract has been met.

Note:

Commit <F4> the screen before exiting, even if the selection is not complete. After the selection for each extract is co COMPLETE box. This will indicate that the extract is ready to be uploaded to MCC.

Note:

If the COMPLETE button is not clicked "on" , the extract will not be sent to MCC for selection. If the upload date is not COMPLETE box can be reversed to allow changes to the extract selection. Once the extract has been forwarded to M DT will display the date it was sent.

1.4.19.6.2.1 (06-01-2006) Correlation Field

1. The CYCLE box displays the cycle in which the correlation was selected. Each time a correlation is downloaded the cy in this window. If there are multiple cycles, they display in numerical order. To view all correlation cycles click on the ar field. To select a correlation cycle, click on the desired cycle.

Note:

Once the second correlation has been downloaded you can no longer select inventory from the first correlation.

2. The TOTAL box displays the total count of inventory that has been selected from all ordered extracts.

1.4.19.6.2.2 (06-01-2006) Subfile Field

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1. The SUBFILE box displays all available sub-files in the correlation. Additional sub-files can be displayed by clicking on SUBFILE field.
2. The TOTAL box displays the total volume available from the specified subfile. This total changes as selections are made.

1.4.19.6.2.3 (06-01-2006)

The Extract Field

1. The CYCLE box displays the cycle date for an ordered extract. Additional cycle dates can be displayed by clicking on the CYCLE field. Multiple cycle dates display in numeric order.
2. The TOTAL box displays the total volume of cases ordered for the specified extract.
3. The UPLOAD DT box displays the date that the extract was uploaded to MCC.
4. The COMPLETE box must be clicked on after each extract is completed.

1.4.19.6.3 (06-01-2006)

AUR Runs

1. Additional information on Run consideration is located in the current year AUR Processing Guide. This document is available to the MITS staff.
2. It is important that the runs are balanced timely. Balancing of runs can detect problems which are corrected easier when detected early. Early detection and correction of problems maintains the integrity of the database. The AUR coordinator should use the instructions to balance.

AUR RUN	DESCRIPTION	BALANCE & CONTROL
AURX001	Download IRP — The data in this run is provided from MCC via File Transfer Protocol (FTP) on the URP45 and loads the Underreporter Transcript information to the AUR database. This is run for every extract.	<ul style="list-style-type: none"> • The Total Case Majors Processed on AURX001 should match the Total RTF Cases Inserted on AURX005. • Total Case Majors Processed should also match the volume of Process Codes 03 and 06 on the PC Status Report <p>Note:</p> <p>If the volume on AURX001 and Process Codes 03 and 06 do not match, contact the SA.</p> <ul style="list-style-type: none"> • Total Case Majors Processed should approximate Total Records Processed on AURX089 • The volume on AURX001 should also match the volume scheduled for the

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		extract.
AURX003	Download TIF — This run accepts file WTU1015 as input and contains the Taxpayer Information File (TIF). This run contains the TIF for each extract and weekly TIF updates.	Verify all tax years are run weekly.
AURX005	Download RTF — The data is provided from MCC via FTP on the URP65 and contains the Return Transaction File (RTF) or transcription lines from the taxpayer's return when originally processed and subsequent actions. For every AURX001 there is a corresponding AURX005.	<ul style="list-style-type: none"> The Total RTF Cases Inserted should match the Total Case Majors Processed on AURX001. SSNs are displayed where Major/Minor information was not downloaded into the system. <p>Note: Inventory cuts may affect volume.</p>
AURX006	Download TRDB - This is run for every extract and loads the electronic return information to the AUR database.	Ensure the run is successful - there is no balance or control for this run.
AURX007	Download Payer Agent — This is a weekly run, which selects records from the Payer Agent table and updates the system with the new Payer Agent information.	Verify AURX007 is run weekly.
AURX009	Download Inventory — The AURX009 is run twice a year, once for the first correlation and again for the second correlation. The data is provided from MCC via FTP. Each download is comprised of available cases based on subfile, category, and subcategory. The AUR coordinator uses this data to create records to be uploaded to MCC by AURX037 (Upload Select Categories). All data loaded into the database is also written to the Available Inventory Report.	
AURX015	Download Employee Cases — This program downloads employee SSNs and spouse SSNs to the IRS EMPLOYEE table. The data is used to update previously unidentified employee cases in AURX059. The	Verify the run is completed every other week.

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	AURX015 connects to all tax years.	
AURX017	Download POA — This downloads Power of Attorney addresses into the AUR database from the 16093 run.	<ul style="list-style-type: none"> • Verify the run is completed weekly for the current tax year. • The primary SSN displays if a notice was generated for the POA.
AURX018	Download SADA — This program downloads Spouses at Different Addresses into the AUR database from the 16093 run.	<ul style="list-style-type: none"> • Verify the run is completed weekly for the current tax year. • The primary SSN displays if a notice was generated for the spouse.
AURX019	Download Interest — This program updates the CP 2000 trans and CP 2000 history tables with interest as determined by the UR SCRS runs.	<ul style="list-style-type: none"> • The Total Records Processed should match the Total Majors Expected on AURX022. • The Total Interest Rejects should match the volume of rejects on the AUR Reject Listing <p>Note:</p> <p>Verify clerical has printed the Reject List.</p>
AURX020	Build CP 2501 Record— This run creates the AURX02020 for input to AURX080. This contains the data that creates the CP 2501. This run is performed on cases with a CP 2501 PC after the system has disassembled the batch and is run weekly.	<ul style="list-style-type: none"> • Total Case Majors Processed should match the sum of PC 30 and PC 3A on the PC Status Listing. • Total Case Majors Processed should also match the Number of Initial Contact Notice Majors on the AURX080 • The Total Case Majors Processed should also match the CP 2501 Label volume on AURX084.
AURX021	Build Stat Records — This run creates the AURX02120 for input to AURX082 which contains Stat Notice data on cases with Stat PC 75 after the system has disassembled the batch.	<ul style="list-style-type: none"> • Total Case Majors Processed (Review Data) should match the Notice Count of the first 3 items under STATs on the AURx082 • Total Case Majors Processed (Review Data) should also match the volume of Stat Labels on the AURX084

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		<ul style="list-style-type: none"> Total Case Majors Processed (Review Data) should also match the sum of PC 75 and PC 7A on the PC Status Listing.
AURX022	<p>Build CP 2000 Records — This run creates file AURX02220 for input to the AURX082. This run is performed on cases with a CP 2000 PC after the system has disassembled the batch.</p>	<ul style="list-style-type: none"> Total Majors Expected should match Total Records Processed on the AURX019. The Total Majors Expected should also match the sum of PC 55, A5, 57, A7, 59, A9, 95, and 9A on the PC Status Listing The Total Majors Expected should also match the CP 2000 and Recompute/Amended Labels on the AURX084. The Total Case Majors Processed should also match the first 5 items for CP 2000s on the AURX082. <p>Note:</p> <p>AURX084 may not balance because cases with Process Codes 95 and 9A, notice indicator 7, 8, or 9, and cases with a "D" ; (deleted) do not receive new labels. Employee cases do not receive new labels for subsequent notices/letters.</p>
AURX023	<p>Upload POA Key — This program creates a file of Power of Attorney keys from the 16093 run. These keys are used to get updated POA information from Masterfile.</p>	<p>The volume should be equal to or less than the total of AURX020, AURX021, AURX022, and AURX088 plus rejects. Verify run weekly for the most current tax year.</p>
AURX025	<p>Upload SADA Request — This program creates a file of Spouses at Different Address requests. These requests are input into URX34 and used to get new information about spouses with different addresses from the NAP.</p>	<p>Verify run weekly.</p>
AURX026	<p>Upload Correspondex — This program identifies new record values to request the</p>	<p>Verify run daily. This process is only run for the current tax year</p>

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	creation of IDRS letters to be mailed.	and merges correspondex for all tax years.
AURX028	Build Research Request — This run creates a file for input to TRS90. It contains requests for tax returns or transcripts via tax examiner request on AUR or automatic system reorder. This run is performed daily.	Verify run daily.
AURX029	Upload Pending Interest — This is an FTP process for input into URX23. The file contains data necessary to compute CP 2000 interest.	<ul style="list-style-type: none"> Total Records Processed should match the sum of volume from the AURX022 plus total rejects from the AUR Reject Listing. Total Records Processed should also match the Total Records Read on the AURX019 Verify run weekly.
AURX030	Upload Address Change/Assessments — This daily run creates a file of assessments and address change information. It is uploaded to EOD10, which updates IDRS and Master File.	<ul style="list-style-type: none"> Verify run daily. Address changes and Assessments are uploaded on the day after batches are disassembled (i.e., Monday address changes/assessments display on Tuesday's AURX030 run. Friday's display on the following Monday or on Tuesday if Monday is a holiday). This program is only run for the current tax year and merges address changes and assessments for all tax years. <p>Note: Assessment process codes are uploaded the previous week.</p>
AURX032	Upload PC — This program creates a file for input to URX53. The file can contain more than one set of process code data for each SSN. The PC Status Listing and MISTLE report are created from this data.	<ul style="list-style-type: none"> Total Records Written to Output should match the Service Center Total PCs on the PC Status Listing The Total Records Written to Output should also match URX53-49. Verify run weekly.
	Upload Third Party — The	

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AURX034	output file is transmitted to MCC via FTP. This run connects all tax years and merges all Third Party Contacts.	This is a weekly run for the most recent tax year only.
AURX035	Upload Notice Count	
AURX037	Upload Select Categories — This process creates a file containing the selected Subfile, Category and Subcategory for each extract. The data is electronically transmitted to MCC. The AURX037 transmits its output file to MCC via FTP.	
AURX039	Upload State Disclosure — This run contains the state disclosure data, which is sent to the state tax agencies. The information is generated by AURX049. This upload is run monthly. At the end of each quarter, three months of data is merged before being forwarded.	Verify run monthly, normal run is the last Sunday of the month.
AURX041	Part Agreed Notices — This run provides the functions necessary to upload CP notice (IPC RN/SR) information from Batch Type 67 and/or Batch Type 87 in AB status. The notice dates are systemically uploaded to create CP notices for the Taxpayer or to only update the new CP information on the database and not generate a notice.	
AURX043	Auto Notice — This run produces cases for Extracts 27 and 28	<ul style="list-style-type: none"> Total Category 48 Cases Processed should approximate sum of AGN cases
AURX045	Upload Suspense Count - This run determines the number of suspense cases in each unit location.	
AURX046	Disassemble Batches — This run provides the functions necessary to disassemble a batch that is in RB status. Closure, Fraud, Research, Wrong Pull, Assessments, Notice/Letter cases are systemically or clerically rebatched into a new batch, based on PC/IPC.	This program is run daily.
	Disassemble Employee Batches — This run provides the functions	

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AURX047	necessary to disassemble employee cases in Batch Types 91 and 92.	
AURX049	Create Disclosure Trans - this process prepares disclosure data from CP2000 notices for states with disclosure agreements. If the case state code is for a participating state and the total adjustment amount is equal to or greater than the state tolerance level, processing continues, if not, the case is bypassed. IRs from foreign income cannot be disclosed to states - these are deleted from the total adjustment amount.	
AURX057	Suspense Aging - This run performs functions necessary to perform aging processing.	
AURX058	Employee Suspense Aging - This run performs functions necessary to perform employee aging processing.	
AURX059	Update (Employee) Case — This module checks all primary and secondary SSNs against SSNs in IRS EMPLOYEE. The data is used to update previously unidentified employee cases in AURX059.	AURX059 should be run only when AURX001 and/or AURX015 are run.
AURX061	Delete Sequence Suspense	
AURX067	Build Suspense Batches	
AURX071	Audit Trail/Process Security Data - This run creates a log file for processing and updating the AUDIT TRAIL Table.	
AURX075	Produce Interim Response Letters — This process identifies and creates a record for cases that meet the criteria for automatic generation of a 2645C letter.	Verify program is run daily.
AURX080	Produce CP2501 Letter — This run produces CP 2501 notices. This run also provides the volume of CP 2501 for the On-line Notice Review Process.	<ul style="list-style-type: none"> Number of Initial Contact Notice Majors should match the total of PCs 30 and 3A on the PC Status Listing. Number of Initial Contact Notice Majors should also match Total Case Majors Processed on the AURX020.

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		<ul style="list-style-type: none"> • Verify run weekly.
AURX082	Produce CP2000/STAT Notices — This run produces CP 2000 and Statutory notices. This run also provides the volume of CP 2000 and Statutory notices for the On-line Notice Review Process.	<ul style="list-style-type: none"> • The sum of the first 5 items under CP2000s should match the volume of Total Case Majors Processed on the AURX022 • The sum of the first 3 items under Stat Notices should match the volume of the Total Case Majors Processed on the AURX021. • Verify run weekly.
AURX084	Produce Suspense Labels — This run selects SSN and label data to produce bar-coded labels/folders for association with cases.	<ul style="list-style-type: none"> • CP2501 Labels volume should match Total Case Majors Processed on the AURX020. • The CP2000 Labels should match the AURX022 plus rejects and minus cases with Notice Indicator 7, 8, 9. (The AUR Notice Date List can also be checked for an approximate volume match.) • The Stat Labels volume should match Total Case Majors Processed on the AURx021 and the sum of Process Codes 95 and 9A <p>Note: Cases in Batch Types 34, 47, and 60 also receive labels/folders.</p>
AURX088	Produce Acknowledgement / Closure Letter — This run produces acknowledgement and closure letters (CP 2005 & CP 2006).	<p>Verify run weekly.</p> <ul style="list-style-type: none"> • Compare total Acknowledgement Letters processed to the sum of PCs: 35, 36, 38, 62, 63, 64, 82, 83 and 85 from the PC Status Report. • Compare the Total Closure Letters processed to the sum of PCs: 39, 47, 48, 51, 69, 70, 74, 89, 91 and 93 from the PC Status Report.

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AURX089	<p>Produce Return Charge-out — This run produces the initial Form 4251 Charge-out. The charge-out information is created from an FTP file (UR62) provided by MCC. The Form 4251 requests the controlling DLN from files. AUR creates an FTP file for ELF cases. Charge-outs for TY 05 with Doc Code 07 and 08 are printed and routed to Underreporter by Computer Services.</p>	<ul style="list-style-type: none"> • Total Records Processed should approximate the extract volume • Total Records Processed should also approximate Total Case Majors Processed on the AURX001 • Total Records Processed should also approximate the Total RTF Cases Inserted on the AURX005 <p>Verify this program two weeks after the inventory cycle request. This program is run after AURX001 and AURX005 have completed.</p> <ul style="list-style-type: none"> • Charge-outs are NOT produced for cases with missing TIF. • If the TIF is NOT received within 45 days from the date the extract was downloaded, the system will automatically close these cases with a PC 28. • If the TIF is received within 45 days, the system will produce an initial charge-out.
AURX112	<p>Generate Weekly Reports — This program generates the various weekly reports. It determines if errors were encountered by counting the number of error files generated by the reports.</p>	
AURX114	<p>Generate Quarterly Security Reports — This is run quarterly and generates security reports data and prints the resulting report files.</p>	
AURX117	<p>Creates Disposition Inv FL — This process produces an assessment report, which provides a total of closed cases with an assessment process code and the average yield per case by Subfile, Category and Sub-category. This report can be pulled by</p>	

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	date.	
AURX118	Employee Auto Assess Report — The run produces a listing of employee auto assessment cases and the order that they must go to files.	

Note:

See *Exhibit 1.4.19-3, Notice Generation Timeframe Chart*, for more information on the Runs and timing for notice gene

1.4.19.6.4 (06-01-2006)

Computer-Generated Interest for the CP 2000 Notice

1. AUR uploads data to request an interest computation from IDRS for all CP 2000 notices. A PC 09 posts to IDRS pending computation on PC 55 only.
2. SCRS downloads the interest amount or a reject code. If a valid interest amount is received by AUR, the entire CP 2000 information is uploaded. If a reject code is received, the case prints to the Reject Listing.

1.4.19.6.5 (06-01-2006)

Reject Listing (CP 2000/CP 2000 Recomp Notice Rejects)

1. The AUR System generates a weekly Reject Listing, identifying rejected cases in case sequence order (CSN). The AL clerical manager, and the lead clerk can print the Reject Listing.
2. There are eight reject conditions for CP Notices.
 - 1 — Restricted Interest
 - 2 — Military Action
 - 3 — TC 846/776
 - 4 — Invalid Interest (per SCRS)
 - 5 — Not found on TIF
 - 6 — Invalid Interest (per AUR)
 - 7 — Disaster Case (Type 1)
 - 8 — Disaster Case (Type 2 and 4)
3. Clerks pull the cases listed on the Reject Listing.
 - Reject codes 1, 3, 4, 5, 6, and 7 are built into manual Interest Batch Type 61.
 - Reject codes 2 and 8 are built into Reject Batch Type 39.

1.4.19.6.6 (06-01-2006)

Unlocated Returns or Source Documents

1. The system automatically reorders the return or source document for all cases not built into the specified batch type for the date established by the AUR coordinator. The system assigns these cases to Batch Type 30. If the case is not built

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31 within 60 days, the system closes the case with PC 29.

1.4.19.6.7 (06-01-2006) **IDRS Case Control**

1. IDRS control bases are opened automatically when:
 - a CP 2501 process code is uploaded to IDRS
 - a CP 2000 process code is uploaded to IDRS for an interest computation. IDRS displays a PC 09 to indicate the request prior to uploading the CP 2000 PC.

Initial IDRS assignment displays as Status Code " S" .

2. The IDRS control base is automatically updated when a notice is issued. The IDRS control number begins with:
 - 02000 for a CP 2000
 - 02501 for a CP 2501
 - 05601 for a Stat notice
 - 00095 for a recomputed notice after a Stat notice

The IDRS case status updates to "M" when a statutory notice is issued.

3. The CP 2501 IDRS control base is automatically closed when PCs 35-53 are posted.
4. The CP 2000 and Statutory Notice IDRS control base are automatically closed when PCs 15, 62-74, 80, 82-94 and 96
5. The IDRS Control base is opened and closed when a PC 20 is updated to Master File. The IDRS control number is 00

1.4.19.6.8 (06-01-2006) **Charge-outs (Form 4251)**

1. Initial charge-outs (Form 4251) are produced and routed to the Campus files area for paper returns and source documents.
 - A. If the paper return has not been retired to the Federal Records Center (FRC), the Campus files area pulls the return to AUR Operations.
 - B. If the paper return has been retired to FRC, the Campus files area routes the charge-out to the appropriate FRC location, prints the return and routes to AUR Operations.
2. Chargeouts for ELF returns (File Location Codes 14, 16, 30, 32, 35, 38, 64, 70, 72, 75, 76, 79, 92, 93, and 98) are printed and routed to the AUR functions. The return information is viewed on the AUR system.
3. Charge-outs for non-ELF returns with Doc Code 07 and 08 (1040-EZ returns) are printed and routed to the AUR operations. The return information is viewed on the AUR System.

1.4.19.6.9 (06-01-2006) **AUR Coordinator Screens**

1. There are several parameters that must be input by the AUR coordinator (or rolled-over) prior to beginning each tax year. The parameters dictate several actions that take place in the system.
2. To access the AUR Coordinator window, select **aUR coord** from the main menu. A drop-down menu displays the following

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- **N**otice dates
- **B**atch parameter
- **C**trl parameter
- **L**tr parameter
- loc **C**_p2501 para
- loc c **P** 2000 para
- loc let **T**er para
- **R**eorder dates
- **D**isaster zip cd
- **O**rder inventory
- **E**arly aging
- r **U**n controls

1.4.19.6.10 (06-01-2006) Control Parameters

1. The AUR coordinator is responsible for ensuring control parameters are verified for the start -up of each new tax year : appropriate.
2. The **SYSTEM DEFAULT UID** is used when the assigned default UID no longer has access to the system.
3. The **CONTROL RELEASE LOCATION** is the location where batches and released unit suspense cases are assigned updated to BF.
4. The **RECEIVER EMPLOYEE NUMBER** is used for automated return requests, transcript requests, etc. The number is three components.
 - The first two digits are the Campus code
 - The second three digits are the location number
 - The last five digits identify a specific employee or generic unit number.
5. The **NAME/ADDRESS/EMPLOYEE** field is used when the AUR System sends address updates to MCC and letters to The number is broken down into three components.
 - The first two digits are the Campus code
 - The second three digits are the location number
 - The last five digits identify a specific employee or generic unit number.
6. The **CP 2000 AUTO ASSESS END DATE** field indicates when AUR auto assessments are suspended for a given tax set to ensure that all auto assessments are processed in time to meet the statute expiration date. PC 67 and IPC RN c

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date no later than February 28, of the Statute year. PC 87, 90 or IPC SR must have a date no later than June 30, of the automatic assessment record is always created for cases closed with PC 91, 92, or 93.

7. The **STAT AUTO ASSESS ENDING DATE** reflects a locally determined date but no later than June 30, of the Statute
8. The **DEAD CYCLE DATE** is provided by AUR HQ. Additional information is available in the End of Year documents is:
9. The **EMPLOYEE CASE UID** is used when an employee case is identified during regular processing. The system displays the case to the Employee Case UID. The employee must be in "P" status.
10. The **AGE NUMBER** reflects the number of days of aging for the Aged Response Batch Summary report.
11. The **ESTAB MAXIMUM REMARKS** field is used to indicate the maximum number of characters (including spaces) the the REMARKS field on the Research screen.
12. The **MAXIMUM CHECK DATE COUNT** field limits the number of cases that display within a particular notice date after cases have been rebatched. This prevents the system from displaying thousands of cases on a notice date that was not
13. **MAXIMUM LABEL COUNT** limits the number of labels that are generated by one request.
14. **MAXIMUM REPORT COUNT** limits the number of SSNs that are printed when printing batch listings.
15. **CP 2000 RELEASE COUNT** is the minimum number of CP 2000 notices to be entered in the Notice Mailout table. This count must be greater than 999.
16. **CP 2501 RELEASE COUNT** is the minimum number of CP 2501 notices to be entered in the Notice Mailout table. This count must be greater than 999.
17. **RECOMP RELEASE COUNT** is the minimum number of Recomp notices to be entered in the Notice Mailout table. This count must be greater than 999.
18. **STAT RELEASE COUNT** is the minimum number of Stat notices to be entered in the Notice Mailout table. This count must be greater than 999.
19. **INITIAL WEEK-END DATE** is the first week ending date for the new tax year. This must be a Saturday date in mm/dd/yyyy format.
20. **WAIVER LOCATION NAME** is the Campus name that appears in the symbols box in the upper right corner of Form 55 Deficiency/Waiver. Up to 13 characters may be entered.
21. **WAIVER STOP CODE** is the mail stop that appears in the symbols box in the upper right corner of Form 5564, Notice Deficiency/Waiver. Up to 13 characters may be entered.
22. **ACTION 61 AGED DAYS** is the number of days after the IRS received date that a 2645C letter is mailed to the taxpayer. The system automatically generates and processes 2645C letters three to five days before the letter date. The three to five day time period covers processing and printing of the letters. The system default for this field is 30.

Example:

If the number of days entered is 30, the system generates and processes the letters on the 25th–27th day after the IRS received date.

23. **ACTION 61 RESPONSE DAYS** is the number of days the taxpayer will be contacted again by IRS. The system default is 30.
24. **ACTION 61 ASSIGNED UNIT** is used to automatically generate 2645C letters for cases in Batch Types 41, 44, 52, 53, 54, 55, 56, 57, 58, 59 that are in AU status and meet the ACTION 61 AGED DAYS criteria.

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Caution:

If this field is blank, a 2645C letter will NOT automatically generate.

25. **ACTION 61 BATCH FINISHED** is used to automatically generate 2645C letters for cases in Batch Type 41, 44, 52, 53 99 that are in BF status and meet the ACTION 61 AGED DAYS criteria.

Caution:

If this field is blank, a 2645C letter will NOT automatically generate.

Note:

The 2645C letter generates with paragraphs " A" , "B" , "G" , " Z" and "2" .

26. **CP2005/CP2006 ADD DAYS** is the number of days after batch disassembly date that the automated acknowledgement change letters are generated.
27. **PLANNED INVENTORY** is the total number of cases your campus is working for the tax year.

Note:

This is necessary for the MISTLE report to calculate correctly.

28. The following fields relate to the individual Campus(es). Enter the appropriate information for your Campus:
- A. **SERVICE CENTER CODE** is the two-digit code for the Campus
 - B. **SERVICE CENTER NAME**
 - C. **ABBR SERVICE CENTER NAME**
 - D. **RETURN STREET ADDRESS**
 - E. **RETURN CITY**
 - F. **RETURN STATE CODE** - Select the <F6> key for a listing of valid state codes.
 - G. **RETURN ZIP CODE**

29. The following fields are only used when payments must be processed at another Campus due to Submission Process. Enter the appropriate information for your Campus, otherwise leave these fields blank:
- A. **STREET ADDR-RESP WITH PAYMENT**
 - B. **CITY-RESP WITH PAYMENT**
 - C. **STATE CODE-RESP WITH PAYMENT** - Select the <F6> key for a listing of valid state codes.
 - D. **ZIP CODE-RESP WITH PAYMENT**

30. The following fields relate the **Taxpayer Advocate**. Enter the appropriate information for your Campus:
- A. **TAXPAYER ADV NAME** - enter the Taxpayer Advocate Service.

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- B. **TAXPAYER ADV 2ND NAME LINE** - enter the second name line of the Taxpayer Advocate Service, if applicat
 - C. **TAXPAYER ADV STREET ADDRESS** - enter the street address for the Taxpayer Advocate Service.
 - D. **TAXPAYER ADV 2ND STREET ADDRESS** - enter the second line for the address for Taxpayer Advocate Ser (ie: stop number).
 - E. **TAXPAYER ADV CITY**
 - F. **TAXPAYER ADV STATE CODE** - Select the <F6> key for a listing of valid state codes.
 - G. **TAXPAYER ADV ZIP CODE**
 - H. **TAXPAYER ADV PHONE NUMBER**
31. **SUSPENSE INDICATOR** indicates that one copy of the letter will be kept in a manual suspense file. Locally defined in blank are used to identify suspense files. This must be coordinated locally with the Correspondex coordinator.
 32. **SUSPENSE UNIT EMPLOYEE NAME** is the name of the employee designated to receive Forms 5703 with attachmer associated with the outgoing Correspondence. Each campus decides whether or not to designate an employee name
 33. **SUSPENSE UNIT MAIL STOP NUMBER** is the mail stop number in the campus where Form 5703 with attachments is
 34. The following fields relate to the TRS90 information:

Note:

TRS90 data must be updated for **ALL** available tax years as the program goes to the oldest running tax year to get the information.

- A. **TRS90 ID** is the seven character Site-ID and Organization combination login, provided by MCC on Form 5081. must be capitalized.
- B. **TRS90 ACCESS CODE** is the eight digit password, provided by MCC on Form 5081. A new password must be 180 days.
- C. **ACCESS CODE START DATE** is the effective date provided by MCC in MMDDYYYY format and must be upd days.

Note:

The TRS90 ID, TRS90 ACCESS CODE, and ACCESS CODE START DATE fields in UPDATE CONTROL PAI represent an additional security feature for ordering various tax account transcripts and DLNs on the AUR syst passwords must be requested from the MCC using on-line Form 5081.

1.4.19.6.11 (06-01-2006) Batch Parameters

1. The AUR coordinator is required to establish the operating parameters used for batch building. The following is set for
 - maximum batch size
 - maximum number of cases in a work unit
 - default location

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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2. Batch types are divided into three different categories.
 - A. User Built (UB) - UB batches need to have the Maximum Batch Count, Maximum Work Unit Count, and Default
 - B. System Suspense (SS) - SS batches can only have the default location changed.
 - C. Unit Suspense (US)) - US batches are system defined and cannot be changed.
3. Maximum Batch Count is limited to 9,999 cases in a batch. The Maximum Work Unit count is limited to 99 cases in a w
4. The default location input must match a location number previously established by MITS.

1.4.19.6.12 (06-01-2006)

Local Paragraphs

1. The AUR system allows the input of local paragraphs.
 - A. Each Campus can create up to 40 local paragraphs (numbers 200 through 239) for the CP 2000 notice and up paragraphs (numbers 500 through 519) for the CP 2501 notice.
 - B. These paragraphs may be up to 1,632 characters. The system will NOT word wrap at the end of each line of in local paragraphs are correctly formatted, review the paragraph after committing.
 - C. These paragraphs include a two character ISSUE CATEGORY CODE which allows the local paragraph to disp order on the notice. A list of these codes is shown below or can be found by placing the cursor in the ISSUE C/ field of the desired paragraph and pressing the **F6 <LIST>** key.

CATEGORY CODE	CATEGORY TITLE	CATEGORY SUB TITLE
NF	Additional Information	<blank>
AH	Adjustments to Income	Self-employed health insurance deduction
AI	Adjustments to Income	IRA Deduction
AL	Adjustments to Income	Student Loan Interest Deduction
AO	Adjustments to Income	Other Adjustments to Income
AP	Adjustments to Income	Penalty on early withdrawal of savings
AS	Adjustments to Income	Self-employed SEP, SIMPLE and qualified plans
AT	Adjustments to Income	Tuition and Fees Deduction
DI	Deductions	Itemized Deductions – Schedule A
DO	Deductions	Other Deductions
IB	Income	Business or Self-Employed Schedule C or C-EZ
IF	Income	Farm Income – Schedule F
IP	Income	IRA, Pension or Retirement
IR	Income	Rent, Real Estate, etc. – Schedule E
IS	Income	Social Security or Railroad Retirement
IT	Income	State and Local Income Taxes

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IU	Income	Interest, Dividends, or Capital Gains - Schedules B and D
IW	Income	Wages – W-2
MD	Miscellaneous Issues	Deductions
MI	Miscellaneous Issues	Income & Withholding
MO	Miscellaneous Issues	Miscellaneous Issues - Other
OD	Other Income	Difference in amount of non-taxable income
OG	Other Income	General
OI	Other Income	Income reported incorrectly
ON	Other Income	Income not reported
OR	Other Income	Request for additional information
AE	Other Taxes	Advance earned income credit payments
HE	Other Taxes	Household employment taxes
QP	Other Taxes	Tax on qualified plans
SE	Other Taxes	Self-Employment Tax – Schedule SE
SS	Other Taxes	Social Security/Medicare Tax
BD	Payment of Tax or Balance Due	<blank>
CA	Payment & Credits	Additional Child Tax Credit
CE	Payment & Credits	Earned Income Tax Credit
CW	Payment & Credits	Withholding Credit and Estimated Tax Payments
CX	Payment & Credits	Excess Social Security & RRTA
PE	Penalty & Interest Charge	Estimated Tax Penalty
PF	Penalty & Interest Charge	For More Information about Your Penalty & Interest Charges
PI	Penalty & Interest Charge	Interest Charges
PO	Penalty & Interest Charge	Penalties
CR	Tax & Credits	Tax Credit
TC	Tax & Credits	Tax Computation
TI	Tax & Credits	Taxable Income

2. Select **loc Cp2501 para** (for local CP 2501 paragraphs) or **loc c P2000 para** (for local CP 2000 paragraphs) from the / sub-menu. The Update Local Paras window displays.

Note:

If there are no existing local paragraphs, the Create/Edit Local Paragraphs window automatically overlays the Update / window.

3. To **create a new local paragraph**, take the following actions in the Update Local Paras window:
 1. Place the cursor in the ISSUE CATEGORY CODE field of the first blank row blank after the last listed paragraph
 2. Press the <F6>key to display a list of valid codes. Select the applicable ISSUE CATEGORY CODE and click th
 3. Press <F7> key. The Create/Edit Local Paragraph window displays.

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4. Enter the text.
5. Click on the **Spellcheck** button. Make any needed corrections, then click the OK button. The system returns to Paras window and automatically assigns the next available paragraph number.
6. Enter the paragraph title in the HEADER field. The title cannot exceed 75 characters (including spaces).
7. Press the **<F4>** key to commit the paragraph.

Caution:

The paragraph is deleted if you exit the window without committing.

4. To **edit an existing paragraph**, take the following actions in the Update Local Paras window:
 1. Click on the HEADER field of the existing paragraph to be edited.
 2. Press the **<CTRL E>** keys to display the Create/Edit Local Paragraph window. The cursor will appear at the beginning of the existing text.
 3. Enter the edited text.
 4. Click the **Spellcheck** button. Make any needed corrections, then click the **OK** button. The system returns to the Paras window.
 5. Update the Title and/or Issue Category code, as appropriate.

Reminder:

The title cannot exceed 75 characters (including spaces).

6. Press the **<F4>** key to commit the changes.

Caution:

The changes will not be retained if you exit the window without committing.

5. To **delete an existing paragraph**, take the following actions in the Update Local Paras window:
 1. Click on the HEADER field of the existing paragraph to be deleted.
 2. Press the **<CTRL E>** keys to display the Create/Edit Local Paragraph window. The cursor will appear at the beginning of the existing text.
 3. Highlight the entire text and press the **<F5>** key to clear the entries.
 4. Enter either "Reserved" or a "period (.)" in the text block and click the **Spellcheck** button.
 5. Click the **OK** button. The system returns to the Update Local Paras window.
 6. Enter "Reserved" in the HEADER field of the deleted paragraph and press **<F4>** to commit the changes.

**1.4.19.6.12.1 (06-01-2006)
Local Correspondex Letter Paragraphs**

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1. The AUR coordinator has the ability to input up to 20 local paragraphs for each Correspondex letter on the AUR system paragraphs are numbered 75 through 94. Tax examiners can select paragraphs as either "OPEN Paragraph" or "Float"
2. To create a new paragraph:
 1. From the **aUr coord** menu, select **loc leTter para**
 2. Place the cursor in the LETTER field and then use the arrow keys to find the specific letter.
 3. Click on the blank NUM field and press the **<F2>** key to access the Create/Edit Local Letter Paragraph window
 4. Type in the paragraph text.
 5. Click the **Spellcheck** button and make corrections as needed.
 6. Click on the OK button.
 7. Type in the title of the paragraph.

Note:

The title of the paragraph automatically displays in all capital letters and is not included on the letter.

8. Press the **<F4>** key to commit.
3. To edit an existing paragraph:
 1. Place your cursor in the NUM field of the paragraph to be edited.
 2. Press the **<CTRL E>** keys to display the Create/ Edit Local Letter Paragraph window. The cursor appears at the existing text.
 3. Make the changes and then click the **Spellcheck** button and make corrections as needed.
 4. Click on the **OK** button.
 5. Press the **<F4>** key to commit the changes.
 6. Press the **<CTRL E>** keys again to ensure the paragraph is correctly formatted.

Note:

Once a paragraph is created it cannot be deleted. If the paragraph is no longer needed, type "RESERVED" in the paragraph title.

4. Sometimes a "gap" appears in the paragraph text, after it has been committed. This "gap" is the result of the way the cut-off point on the line. To correct this, take the following steps:
 1. Place the cursor at the end (extreme right) of the line immediately above the line where the "gap" starts.
 2. Press the **Enter** key, to create a "hard break" .
 3. When the cursor goes to the next line it should have moved the first word over one space.
 4. Use the **Delete** key to remove the space at the beginning of the "gap" line. Move the cursor to the end of the line

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Delete key to remove the "gap" spaces.

5. Click on the **Spellcheck** button.
6. Click on the **OK** button.
7. Press the **<F4>** key to commit.
8. Press the **<CTRL E>** key again to ensure the paragraph is correctly formatted.
9. Repeat the above steps until all the " gaps" are removed.

1.4.19.6.13 (06-01-2006)

Notice Mailout Dates

1. The AUR system assigns a mailout date to each case with a notice process code when the batch is updated to RB sta and Notice Upload dates are systemically assigned and cannot be changed. Notice volumes must be established and access the Notice Mailout Dates window, select the **Notice dates** option on the **aUr coord** sub-menu. The Notice Mail displays specific notice upload dates, the Notice date, and volume for each type of notice.

Note:

Use the **<Enter>** or **<Tab>** key to advance the cursor.

Note:

All of the notice dates can be printed from the Notice Mailout Dates Report available from the Reports menu.

2. Notice Upload dates are Saturdays and display in MM/DD/YYYY format. Notice upload dates that have already passed
3. Notice volumes for CP 2000 and Recomp/Amended notices cannot be changed if within two weeks of the Notice Upload the time needed for the interest calculations.
4. CP 2000 notices cannot be generated during the Master File dead cycles (interest computations cannot be downloaded). CP 2000 Recomp/Amended and Statutory Notices can be generated during the dead cycles as no Master File interest computation is required.

Note:

An original CP 2000 request posts a PC 09 to request an interest computation from Master File.

5. The mailout volume is input by the AUR coordinator. Once the notice volume for a specific notice date has been exceeded additional notice volume is assigned to the next available notice date.

Note:

When notices are rolled over to a future date, address updates are taken into consideration.

6. Mailout volumes include cases with notice process codes from Employee Batch Types 90 and 91.
7. Mailout volumes do not include cases from Partially Agreed Batch Types 67 and 87.
8. The Released Volume column for Recomp/Amended/PC 57, 95 includes volumes from Batch Types 67 and 87. The Batch columns display the volume of notices when the batch is updated to AB (Associated Batch) Status.

1.4.19.6.14 (06-01-2006)

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Suspense Files Timeframes

1. The following time frames are applied to the appropriate suspense file:
 - A. CP 2501 — 45 days
 - B. APO/FPO or Foreign Address CP 2501 — 60 days
 - C. CP 2501 Letters - 45 days
 - D. CP 2000 — 60 days
 - E. APO/FPO or Foreign Address CP 2000 — 75 days
 - F. Recomputed or amended CP 2000 — 45 days
 - G. CP 2000 Letters - 45 days
 - H. APO/FPO or Foreign Address recomputed CP 2000 — 75 days
 - I. Statutory Notices (Letters 3219C and Form 5564) - 105 days
 - J. APO/FPO or Foreign Address Statutory Notices (Letters 3219C and Form 5564) -165 days

Note:

Verify that the system is using the 105/165 days to age statutory notices. If not, See *IRM 1.4.19.6.14.3.*, Early /

1.4.19.6.14.1 (06-01-2006) CP 2000 Time Frames

1. Adhering to the following recommended timeframes ensures prompt action on all CP 2000 cases, minimizing cycle time program goals.
 - A. Disagreed responses - work within 23 calendar days of the IRS received date.
 - B. Agreed responses - download the process code (update batch to RB status) within 30 calendar days of the IRS
 - C. Interim Letter 2645C - issue within 30 calendar days of IRS received date. This applies to all cases where the c not initiated within the 30-day time frame established by Action 61.

Note:

The interim letter should include the name and phone number of a person to contact and an approximate date final letter will be issued.

- D. All subsequent taxpayer correspondence not previously addressed must be issued within 30 calendar days of Campus.
- E. No response - download the statutory notice process code (update batch to RB status) within 5 calendar days
- F. Undelivered with no better address - download the statutory notice process code (update batch to RB status) days of receipt in AUR.

1.4.19.6.14.2 (06-01-2006)

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Statutory Notice Timeframes

1. Adhering to the following recommended time frames ensures prompt action on statutory notice cases:
 - A. Send docketed cases to Appeals within seven calendar days from the date the request is received in AUR.
 - B. Disagreed responses - work within 13 calendar days of the IRS received date.
 - C. Agreed responses - download the process code (update batch to RB status) within 30 calendar days of the IRS
 - D. Interim Letter 2645C must be issued within 30 calendar days of the IRS received date. This applies to all cases closing action was not initiated within the 30-day timeframe established by Action 61. The interim letter should include name and phone number of a person to contact and an approximate date when the next or final letter will be issued.
 - E. No response - download the default process code (update batch to RB status) within 5 calendar days of system
 - F. Undelivered - build to Batch Type 85, Remail Statutory Notice, within 30 calendar days of IRS received date.

1.4.19.6.14.3 (06-01-2006)

Early Aging

1. The Early Aging option can be used to end the suspense period of a batch after obtaining HQ approval.

Note:

Early aging impacts the time frames used when taxpayers request an extension of time to reply to a given notice/letter invoked unless all responses in house are built, to avoid reconsideration case work.

2. The early aging process should be invoked when no users are accessing the AUR system.
3. When the Early Aging option is selected from the AUR coordinator menu, the system prompts for the two digit batch number and date (MM-DD-YYYY format) to be aged early.

Caution:

When early aging Batch Types 47 and 60, the date entered must be a Saturday. The system ages all letters dated for the Saturday week ending date.

4. Batch types 40, 47, 50, 55, and 60 must be suspended for at least 30 days; Batch Type 70 must be suspended for at least 150 days before early aging.
5. The minimum suspense timeframes for **Foreign/FPO/APO addresses** are as follows:
 - A. CP 2501 (Batch Type 40)—60 days
 - B. CP 2501 Letters (Batch Type 47)—30 days
 - C. CP 2000 (Batch Type 50)—60 days
 - D. Recomputed/Amended CP 2000s (Batch Type 55)—60 days
 - E. CP 2000 Letter (Batch Type 60)—30 days
 - F. Stat Notices (Batch Type 70)—150 days

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
For more information call 1-720-493-4804. (David Kaufmann, CPA, not the IRS!)

For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

6. The Early Aged Suspense report displays only one batch at a time. To verify/document early aging, access the report ; suspense date has been committed.

1.4.19.6.15 (06-01-2006) Delete Process Codes

1. Only the AUR coordinator can delete unconfirmed process codes. If the process code is confirmed, the system display CONFIRMED field and an "N" in the DELETE field. This indicates the process code and any preceding IPC/PC cannot

Exception:

A confirmed PC 58 or PC 79 can be deleted.

2. To delete an IPC/PC:
 1. the case must be transferred to and accepted by the AUR coordinator
 2. Select the **Control** option.
 3. Select "**D**" **delete pc** option under the **Case** option. The Delete Process Code screen displays with the cursor in the
 4. Enter the SSN to display the current batch and process code information for the case. The cursor moves to the
 5. Enter "**Y**" to delete the IPC/PC.
 6. Press **<F4>** to commit.
 7. Transfer the case back to the originator for continued processing.

1.4.19.6.16 (06-01-2006) Update Reorder Date

1. The Update Reorder Dates window is used to maintain the reorder dates that trigger the system to reorder returns in the and —L Freeze cases.
2. To enter the reorder dates:
 1. Select **Reorder dates** under the **AUR Coord** option. The Update Reorder Dates window displays with the cursor position of the REORDER DATE field.
 2. Enter the applicable reorder date. Press **<Enter>**. The cursor moves to the next position in the REORDER DATE

Note:

The reorder date for the first extract must be at least 30 days beyond the date the extract was downloaded. Each extract must have a reorder date greater than or equal to the previous extract. If an extract has been downloaded date must be entered. The Extract 90 reorder date must be changed each time a new reorder date is input, unless the reorder date is **already** greater than or equal to the latest reorder date for Extracts 01-27.

3. When all reorder dates have been entered, press **<F4>** to commit, the cursor moves to the —L FREEZE DATE

Note:

The reorder date for —L Freeze cases must be changed each time a new reorder date is input, unless the —L date is **already** greater than or equal to the latest reorder date for Extracts 01-27 or Batch Type 90.

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
For more information call 1-720-493-4804. (David Kaufmann, CPA, not the IRS!)

For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

4. Enter or verify the reorder date for —L Freeze cases. Press <F4> to commit.

Note:

The charge-outs for reordered returns are generated at the campus where the original return was filed.

1.4.19.6.17 (06-01-2006)

Update Letter Parameters

1. Every type of notice and letter sent must contain contact information for your site. This information is entered in the Up Parameters window. All entries must be carefully reviewed as this information displays on the notices and letters exact

Note:

Notices and letters includes the CP notices (2501, 2000, 2005 and 2006), statutory notices and all correspondex letter: etc.).

2. To enter the contact information;
 1. Select **Ltr parameter** from the **aUr coord** menu
 2. FORM LETTER field - enter the type of notice or letter (CP 2000, RECOMP, STAT, CP 2005, 2645C, etc.)
 3. In the field to the right of the FORM LETTER field - enter the number of requested printed copies
 4. LTR IND - for Correspondex (CRX) letters, enter a "Y" . For CP and Stat notices, leave the field blank.
 5. SIG CD field - enter a two character alpha code from IDRS Correspondex if a signature applies
 6. SIG. LINE 1 field - enter the signature name that corresponds to the Laser Signature Code
 7. SIG. LINE 2 field - enter the signature title that corresponds to the Laser Signature Code
 8. SIG. LINE 3 field - enter additional title information that Laser Signature Code, if applicable
 9. CONTACT NAME field - enter the designated contact person's name, otherwise leave the field blank and the s to the AUR User Information
 10. HOURS field - enter the designated beginning and ending hours of telephone service, including AM and PM, or field blank and the system will default to the AUR User Information

Note:

TE's (AUR Users) can override both the CONTACT NAME and the HOURS fields when creating letters.

11. CONTACT IND field - leave this field blank for the designated CONTACT NAME from Step 9 above. Enter a "Y Information.

Note:

If you want a letter to automatically fill in with the tax examiners' name, contact hours and phone number, you r the "CONTACT IND" field for each letter and leave the rest of the fields (contact name, phone numbers and ho

12. CONTACT TYPE 1, CONTACT TYPE 2, CONTACT TYPE 3 and PHONE field(s) - enter the appropriate conta corresponding phone number(s).

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

3. To enter manual letter numbers:
 1. Click in the FORM LETTER field of the Manual Letter section.
 2. Enter or edit all desired manual letter numbers. Each entry can be up to six characters in length. Press **<Enter>**.
 3. When all desired manual letter numbers have been entered, press **<F4>** to commit.

1.4.19.6.18 (06-01-2006) **STN90 Statutory Notices**

1. Statutory notices created as a result of IDRS CC:STN90 should be dated at least three weeks from the date of input to unpostable conditions are resolved.
2. Statutory notices created by STN90 (PC 77) are received separately from notices created by use of a PC 75.
3. Command Code STN90 has been designed to accept input for AUR cases. The output from this command code is the to print the statutory notices. As with other CP notices and letters, the following information must be kept current for ST Notices:
 - Commissioner's name
 - Director's name
 - Contact time
 - SC user (URP, SFR, CO)
 - Statutory Notice date
 - Certified number alpha
 - Beginning certified mail number
 - Ending certified mail number
 - Person to contact
 - Stop number
 - IRS telephone number

1.4.19.6.19 (06-01-2006) **Disclosure to State Tax Agencies**

1. Various states have entered into Federal/State Exchange Programs with the IRS. These formalized agreements provide exchange of underreporter tax information with specific state tax agency representatives.
2. The disclosure of information to state tax agencies is automated.
 - A. Each quarter, the CP 2000 file is compared to the case history file. If a PC on the case history file indicates a case closed with an AUR automatic assessment (PC 67, 87 or 90) disclosure data is generated. This data is merged at the Detroit Computing Center, and transmitted to the Federal/State Exchange Program participants.
 - B. Each state receives a separate file of their cases. Disclosure counts are sorted by state and used to produce a Disclosure function.

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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1.4.19.6.20 (06-01-2006)

Print Consolidation

1. AUR notices are printed at one of two National Print Sites, the Detroit Computing Center (NPS East) and the Ogden IF West).
 - Brookhaven, Philadelphia and Atlanta notices are printed in Detroit, NPS East
 - Austin, Fresno and Ogden are printed in Ogden, NPS West
2. The notices are printed (including Certified Mail Listings), stuffed and mailed from the NPS sites.
3. NPS sends each site Statutory Notice file copies and U. S. P. S. postmarked Certified Mail Listing(s).

1.4.19.6.21 (06-01-2006)

Message of the Day

1. Any user who has the AUR coordinator or the Security Analyst (SA) profile codes (9000 or 9900) has the ability to create Message Of The Day (MOTD) to all AUR users. See *Exhibit 1.4.19-4* for a complete list of Profile Codes.
2. To create a MOTD:
 1. Prior to selecting a tax year, select the **Create msg of the day** option from the **Security** menu. The MOTD screen
 2. The CONTROL # field assigns a number to the message once the screen is committed.
 3. The CREATED BY field automatically populates with the creator's name.
 4. The START DATE and END DATE fields require entries. Enter a start date and an end date in MM/DD/YYYY format.

Note:

Messages automatically display between these dates when the user logs on.

5. The TITLE field requires an entry. Type in a title and press the **<Enter>** key. The Create/Edit Note window displays.
6. Type the message in the space provided, click on the Spellcheck button and make corrections as needed.
7. Click the OK button.
8. Press the **<F4>** key to commit.

Note:

Another MOTD may be entered by pressing the **<F7>** key.
9. To exit the MOTD screen press the **<ESC>** key.
3. The AUR coordinator/SA can view the history of all the MOTDs that have been input to the system. The history provides Start date, End date, Created by, and message Title. To view and/or print the message text, click on the desired MOTD.
 - A. The MOTD Message Text window displays. Press **<Esc>** to exit without printing.
 - B. Click the Display/Print MOTD button to print the message text.

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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1.4.19.6.22 (06-01-2006) Disaster Case Processing

1. The AUR system has the ability to identify cases by Disaster zip code.
2. The IRS may grant disaster relief based on FEMA declarations of disaster/emergency areas. IRS Disaster Relief memos on SERP and are accessed under the Who/Where option as Disaster Declarations/FEMA. The designated individual n site and enters the disaster zip codes to the AUR system.
3. BT 93 processing and actions
4. To access disaster file options, select the most current tax year - the disaster information entered here applies to all of Select the **aUr coord** menu and click on the **Disaster zip cd** option. The Update Disaster Zip Cd window displays and ENTER FEMA NUMBER tab with the cursor in the FEMA NUMBER field. The other tabs are:
 - ENTER ZIP CODES
 - ZIP CODE LOOKUP
 - REPORT
5. In the ENTER FEMA NUMBER tab take the following actions:
 1. Enter the FEMA number in the FEMA NUMBER field.
 2. The DESCRIPTION field does not require an entry
 3. The ZIP TYPE CODE field requires an entry. Although the hint text for this field indicates Types 1, 2, 3, or 4, or 4 are currently used. Enter "2" to stop generation of notices, enter "3" to prevent defaulting cases, enter "4" to notices and to prevent defaulting.
 4. Enter the disaster end date (per the IRS Disaster Relief Memo) in the EXPIRATION DATE field
 5. INPUT DATE field
 6. MODIFIED DATE field
6. In the ENTER ZIP CODE tab take the following actions:
 1. Enter the FEMA number in the FEMA NUMBER field
 2. STATE CODE — enter a valid two-digit state code
 3. ZIP CODE - enter zip codes
 4. Once all zip codes (per state) have been entered commit the screen by using the <F4> key. If zip codes for mo need to be entered, follow the above steps for each state.
 5. TYPE CODE — the disaster type code displays
 6. EXPIRE DATE - the disaster end date displays
7. ZIP CODE LOOKUP tab:
 1. STATE CODE - enter a valid two-digit state code

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

2. FEMA NUMBER - enter the FEMA number
 3. ZIP CODE - enter zip codes
 4. DATE - enter a date range (beginning and ending dates)
8. The REPORT tab.
 9. - The user can enter a state code, disaster type, zip code range, expire date range or leave the fields blank to produce code listing.

Note:

Leaving all fields blank generates a list of all information that is available in the AUR disaster file.

1.4.19.7 (06-01-2006) Compliance Manager's Reviews - General

1. All Compliance managers are required to conduct the following applicable reviews:
 - Telephone monitoring (where applicable)
 - Workload reviews and on-line reviews
 - IDRS (Integrated Data Retrieval System) reviews
 - Evaluative reviews
 - Non-evaluative reviews
 - Clerical reviews
2. Reviews should focus on effective case resolution according to IRM guidelines. Emphasize the achievement of quality
3. Headquarters, Directors, Operations and Department Managers will set review requirements for their respective operations. The balance of these reviews throughout the year and include a variety of types of reviews. When necessary conduct side-evaluative reviews for skill development.
4. Refer to <http://www.hco.web.irs.gov> for additional information on performance reviews.

1.4.19.7.1 (06-01-2006) Non-Evaluative Reviews

1. The primary purpose of a non-evaluative review is to help employees develop and enhance their job skills. Effective non-evaluative reviews foster open lines of communication between the employee, manager and the lead technical employee. These reviews allow the manager/lead technical employee to convey employee feedback and transfer operational goals in an informal manner.
2. Non-evaluative reviews do not contain a numerical rating. The results are to be shared orally. Some documentation is required to establish that the review actually took place (EQRS may be used to track employee development for this purpose).
 1. Have the employee initial and date any documentation.
 2. Provide one copy for the employee and retain the other copy.

1.4.19.7.2 (06-01-2006) Mandatory Reviews - AIIR

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
For more information call 1-720-493-4804. (David Kaufmann, CPA, not the IRS!)

For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

1. The team leader is primarily responsible for performing evaluative reviews; however, a portion may be delegated to the employee, with the exception of IDRS Security Reviews and where only one of a type of review is required during the evaluative period. Although performing some of the reviews may be delegated, the team leader must always present the employee in order for the review to be used for evaluative purposes.
2. There are various types of evaluative and non-evaluative reviews used to observe and evaluate employee's performance year. The following is a list of the reviews that should be performed to effectively evaluate an employee, if applicable:
 - A. Paper Case
 - B. Telephone Monitoring
 - C. Workload
 - D. Inventory Management - follow Campus/HQ direction
 - E. Systems Security
 - F. Age/Inventory
 - G. On-the Job
 - H. Form 3081 and other Reports
 - I. Suspense case reviews

Note:

This list is not all inclusive.

1.4.19.8 (06-01-2006)

AUR Quality Review - General

1. There are four types of review which can be accomplished within the AUR system:
 - Individual Quality
 - Managerial Review - The manager is responsible for managerial reviews.
 - Unit Review
 - Underreporter Notice Reviews

Note:

A technical review should be performed on No Response and Undeliverable cases.

2. Current AUR system designs do not allow for two users to easily access the same case simultaneously. If the monitor/assistant accesses the case before the assistor, it can prevent the assistor from accessing the taxpayer's account in a timely manner. This presents a challenge when monitoring employee activity on incoming Aspect calls. The monitor can successfully review either:
 - A. Utilizing Contact Recording: This functionality records activity for randomly selected call(s) and allows the monitor to review call(s) at a later time.
 - B. Waiting until call completion to access the taxpayer information on the AUR system.

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
For more information call 1-720-493-4804. (David Kaufmann, CPA, not the IRS!)

For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

1.4.19.8.1 (06-01-2006) **Individual Quality Review**

1. Individual quality review is performed by the designated quality reviewer. To perform these reviews:
 1. Select **reView** from the main menu.
 2. Select **Quality** from the **reView** option.
 3. Select Qa case review from the pull-right menu.

1.4.19.8.1.1 (06-01-2006) **Reviewing Quality Errors**

1. The manager may review cases identified as having errors that have been returned from a reviewer. Select the **reView Review** options to review the case.
2. If the error is not appropriate, return the case to the review examiner for reconsideration following Campus directions.
3. If the error is valid, return the case to the original tax examiner for correction.
4. After reconsideration and/or correction, acknowledge the Review Error Indicator. Select the **reView- Manager-Review**
 1. Click in the REVIEW ERROR field on the Case Analysis screen. Place a "Y" in the field, indicating the case has reconsidered and/or corrected and reviewed. The asterisk (*) and the "Y" will remain indicating the case was in
 2. Press the **<F4>** key to commit.
5. This process must take place prior to the batch being updated to BF status. If not, the Case in Error screen appears with the DEFECT COLUMN field.

1.4.19.8.2 (06-01-2006) **Managerial Individual Review**

1. Managerial Individual Reviews are performed by the manager or designated examiner. This review is performed on an assigned to their unit. To perform this review:
 1. Select **reView** from the main menu.
 2. Select **Manager** .
 3. Select **Review** from the pull-right menu. The Case Analysis screen displays with the cursor in the SSN field.
 4. Enter the SSN of the case to be reviewed.
 5. Press **<Return>**. The case data displays.

1.4.19.8.3 (06-01-2006) **Unit Reviews**

1. Unit Reviews are performed by designated tax examiners. This review is performed on any batch assigned to a unit.
2. The review is performed by accessing the History/View/Request Case window.
 1. Select **reView** from the main menu.

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

2. Select **View case** from the **reView** menu. The History/View/Request Case window displays.
3. Enter the SSN of the case to be reviewed. The selected case displays.
4. To exit, select Exit from the menu or press **<Esc>**.

1.4.19.8.4 (06-01-2006)

Notice Reviews

1. Notice reviews are performed by a designated group of tax examiners. As there is no file copy of the CP 2000 for review performed on-line by accessing the **Manager- Review** or **reView-View case** menu options. All notice reviews are batch function into Batch Type 95. See IRM 4.19.2.5.60, IMF Automated Underreporter Control System, for additional information Batch Type 95. The CP 2000 Notice review is mandated, requiring review results (reports) be sent to AUR HQ.

1.4.19.8.5 (06-01-2006)

Restoring Cases and Work Units

1. When it is determined that cases have too many errors after a review, the Restore Case or Work Unit option can be used to restore data to near original data (before the tax examiner made entries). Return value fields where changes to the original RT made cannot be restored. Caution tax examiners to recheck these entries for validity. The case must be reworked and process code, other than RC, assigned. This option can only be used in the screening phase of Underreporter prior to updated to RB status, and only managers have access to restore options.
2. To restore a work unit:
 1. Select **Control** from the main menu.
 2. Select **reStore** from the **Work unit** menu. The Restore Work Unit window displays.
 3. Enter the batch number and work unit number to be restored.
 4. Press **<F4>** to commit. Cases cannot be accessed during the restore process. A message displays indicating a work unit have been restored.
 5. Press **<Esc>** to exit.
3. To restore a case:
 1. Select **Control** from the main menu.
 2. Select **reStore** from the **Case** option. The Restore Case window displays.
 3. Enter the SSN(s) of the case(s) to be restored (up to five cases can be input).
 4. Press **<F4>** to commit. Cases cannot be accessed during the restore process. A message displays indicating a been restored.
 5. Press **<F8>** to exit.

Exhibit 1.4.19-1 (06-01-2006)

Glossary and Abbreviations

AGN - Auto- Generated Notice - cases systemically screened and the CP 2000 Notice issued with no tax examiner or clerical

AIMS - Audit Information Management System - Examination control system on IDRS

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

AO – Area Office

APO/FPO– used to address correspondence to overseas military personnel.

AUR – Automated Underreporter – inventory control system used in Underreporter

AUR Received Date - A system generated date reflecting when the IRS Received Date is input on the AUR case record.

Agreed Case – a response from the taxpayer with signature(s) agreeing to our changes with no disputing comments, OR full payment and penalties received before the issuance of a Statutory Notice of Deficiency, with no comments, OR a completed Installment Agreement with signature(s) and no comments.

Assessments (TC 290/291)– a change to the amount of tax on the taxpayer's account; generates a bill or a refund, a new DLN, releases payment and/or freeze code.

BMF – Business Master File

BT - Batch Type

Bar Code – contains the SSN and the tax year and is used for scanning information into the control computer, using a laser scanner at the lower right corner of the Form 4251 and on several pages of notices.

Batch – a collection of returns, correspondence, or cases that have been grouped together.

Batch Number – a five-digit number used to describe/define the type of batch and the sequential number of the batch or the position of the batch.

Batch Runs– automatic updates to the entire AUR system, currently scheduled for weekends only.

Batch Status Codes – two-digit alpha codes that define the status of a batch at any given time during AUR processing.

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

CAF – Centralized Authorization File – houses Power of Attorneys (POA) and other authorized disclosure contacts for taxpayers.

CC – Command Code – used to make changes to IDRS accounts.

CP 2501 – an initial notice sent to the taxpayer requesting an explanation to resolve a discrepancy between items reported by the tax return and the information provided by third parties regarding those items. If the taxpayer fails to respond or if the response is insufficient, the Service sends a CP 2000 notice proposing an adjustment.

CP 2000– a notice sent to the taxpayer proposing an adjustment to an item of income, deductions, and/or credit that includes the adjustment and a tax computation reflecting the adjustment. If the taxpayer fails to respond or if the response is insufficient, the Service sends a Statutory Notice of Deficiency.

CSN– Case Sequence Number

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

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

DLN – Document Locator Number – the number assigned to all returns and documents input to the IRS computer system.

Disagreed Case – a response from the taxpayer that does not agree to our proposed changes OR has disputing comments and no payment received after issuance of the Statutory Notice of Deficiency must be considered disagreed until signature(s) are obtained.

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

EIN – Employer Identification Number – nine-digit number formatted xx-xxxxxxx used to identify businesses/payers.

EUR – Employee Underreporter – IRS (government) employee cases in the Underreporter Program.

Extract – a group of SSNs selected from the inventory of cases identified with possible discrepancies.

FRC – Federal Record Center

FTP - File Transfer Protocol - the method used to move information from AUR to Masterfile

Federal Record Center (FRC)– a place where tax returns are stored outside the campuses.

Form 4251 – Return Chargeout – the form generated from IDRS tape, used by Files/FRC to pull the requested returns.

Note:

Only one Form 4251 is generated for electronically filed returns and AGN cases

IDRS– Integrated Data Retrieval System

IMF – Individual Master File

IND – Indicator

IPC – Internal Process Code

IRC – Internal Revenue Code

IRM – Internal Revenue Manual

IRMF – Information Return Master File

ISRP - Integrated Submission and Remittance Processing - the automated system that converts all paper documents to electronic including payments.

Internal Process Code (IPC)– a two-digit numeric/alpha code used for tracking cases on the AUR system (does not upload to

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

KITA – Killed In Terrorist Action

LC - Lost Case

LR - Lost Response

Location Code – a three-digit code that can be alpha or numeric. It identifies the place, generally a unit, where batches and/or found.

Lost Case (LC) – a case that cannot be located where the system indicates it should be.

Lost Response (LR) – a case is assigned to a response batch, but the response is not physically in the batch or case file.

MCC – Martinsburg Computing Center

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.
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For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

NPS- National Print Site. AUR notices are printed and mailed from one of two National Print Sites. National Print Site-East is in prints/mails for Atlanta, Brookhaven and Philadelphia. National Print Site-West is in Ogden and prints/mails for Austin, Fresno

PC – Process Code

POA– Power of Attorney

Priority Responses– responses that are aged beyond recommended time frames, also referred to as Expedites or Early Rec Responses.

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

RPS– the Remittance Processing System within ISRP.

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

Reconsideration Cases – responses received after the case has been closed (assessment or no change) on the AUR system as first read, late response or audit reconsideration cases.

Referral– a case sent to another area for technical determination (for example: Examination, Criminal Investigation, etc.)

Refile Case (RF)– Internal Process Code used to return a case to a suspense batch before further assignment.

Research – request for additional information (returns, IDRS research, information return files, etc.) needed to continue case

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

Review Sampling– cases to be reviewed by Management or quality reviewers.

SCRS– Service Center Replacement System

SSN– Social Security Number – nine-digit number formatted xxx-xx-xxxx used to identify individual taxpayers.

SST– Social Security Tax

Screening – technical review of computer identified discrepancies compared against the tax return. The Screening phase of the Program is also referred to as Case Analysis and Analyzation.

Sequence Order – order in which cases are key entered or scanned into AUR.

Statutory Notice – Legal notification sent to taxpayers by Certified mail, which explains the taxpayer's right to file a petition with the IRS right to change tax without taxpayer consent, if no timely petition is filed. An Underreporter Statutory Notice consists of (if system generated), the Statutory Notice of Deficiency includes a 3219 Letter, Waiver Form 5564 and reprint of the CP 2000

TC – Transaction Code

TCC – Tennessee Computing Center

TDA – Taxpayer Delinquent Account – a Collection status

TE - Tax Examiner

TIF – Taxpayer Information File – Individual Master File data from MCC (Martinsburg Computing Center) containing tax account transaction information.

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TIN – Taxpayer Identification Number – used to identify taxpayer accounts

TP - Taxpayer

TY– Tax Year

UID – User Identification Number- three-digit number assigned to an employee in order to access AUR.

U/R – Underreporter

UVC - Universal View Case - the capability to view all case data by all AUR sites (and some non-AUR functions) regardless of where the case was initiated

UWC - Universal Work Case - the capability to work (take all actions and assign process codes) by all AUR sites (and some non-AUR sites) regardless of where the case was initiated

Unassociated Response (UR) – taxpayer correspondence that cannot be associated with the case file.

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

Exhibit 1.4.19-2 (06-01-2006)
Error Condition-Cause-Corrective Action Chart

ERROR	CAUSE	CORRECTIVE ACTION
OWNER UID	TE who worked a case or work unit and has not released it.	Instruct TE to complete and release the case or work unit.
NO PC	A PC has not been assigned, or data changes require that the PC be validated.	If the case has not been worked, the case must be worked and a PC assigned. If the case has been worked, update the PC.
DEFECT	A defect code indicator remains on the case.	Select reView , then Manager and Review . Select the Case Analysis screen, * displays in the REVIEW ERROR field. Review the case to validate actions. Click on the REVIEW ERROR field to display a "Y" .
NEW TRN	A new transaction has posted to the account.	Assign the case, if necessary. Select the Tax Account screen, * displays in the NEW TRANS field, identifying the new transaction(s). Place the cursor on each NEW TRANS field displaying * and press <RETURN> or press <F8>to access the new transaction, which saves time.
PC NOT VER	Used by clerical function only.	
PYR AGT	A new payer agent has posted.	Assign the case, if necessary. View the new payer agent information to see how it impacts the case and rework the case. Update the PC.
REQUEST	Used by clerical function only.	
SPC PAR	A special paragraph is present in the case.	Select reView , then Manager and Review . Based on the PC assignment, select the CP 2501 or the CP 2000 Paragraph window. Review the paragraph and make needed changes.

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		Exit the window..
NEW CORR	New correspondence from the TP has been received.	Contact clerical for the correspondence, associate with the case and assign the case to be reworked.
LTR CORR	Open paragraph present on a Correspondex letter.	Select reView , then Manager and Review . Enter the SSN, select the letter from the Reference tools, display the letter with the open paragraph indicator and review. Use the edit function to make corrections or return the case to the TE for corrections. After accepting, exit the screen.
OVER \$100K	Over \$100,000 tax increase	Select reView , then Manager and Review . Select the Case Analysis screen and enter the SSN. Review the case and return to the TE for corrections, if needed.

Exhibit 1.4.19-3 (06-01-2006) Notice Generation Timeframe Chart

1st Saturday	AURx032 is run to upload the PC 09, interest computation request
2nd Saturday	AURx084 is run to create the case labels
2nd Monday-Friday	Receive labeled folders
3rd Saturday	1st pass of AURx082 creates: Sorts (AURx8242) Foreign Address Stats (AURx8245, Stat file copies (AURx8246), 1 copy of the Certified Mail Listing (AURx8247), Registered Mail List (AURx8248), CP long notices (AURx8249), and Long Stats (AURx8250).
3rd Monday-Friday	Notice Review - pull and build cases to BT 95. Review the cases. Last week to use the Stop Notice function.
4th Saturday	2nd pass of the AURx082 creates only those notices to be mailed. If an SSN is on the Stop Notice List, the notice is not generated.
4th Monday	Date used on all notices and notices mailed.

Exhibit 1.4.19-4 (01-01-2002) Profile Code Chart

CODES	CAPABILITIES
ANALYSIS CODES	
1000	Analysis
1100	Analysis-View Case
1120	Analysis-View Case-Mgr Control
1124	Analysis-View Case-Mgr Control-Mgr Reports
1140	Analysis-View Case-Mgr Reports
1200	Analysis-Mgr Control
1230	Analysis-View Case-Mgr Control-Mgr Review
1234	Analysis-View Case-Mgr Control-Mgr Review-Mgr Reports, Security Lead
1240	Analysis Mgr Reports

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1300	Analysis-View Case-Mgr Review
1340	Analysis-View Case-Mgr Review-Mgr Reports
1400	Analysis-Mgr Reports

RESPONSE CODES

2000	Analysis-Response
2100	Analysis-Response-View Case
2120	Analysis-Response-View Case-Mgr Control
2124	Analysis-Response-View Case-Mgr Control-Mgr Reports
2140	Analysis-Response-View Case-Mgr Reports
2200	Analysis-Response-Mgr Control
2230	Analysis-Response-View Case-Mgr Control-Mgr Review
2234	Analysis-Response-View Case-Mgr Control-Mgr Review- Mgr Reports, Security Lead
2240	Analysis-Response-Mgr Control- Mgr Reports
2300	Analysis-Response-View Case-Mgr Reports
2340	Analysis-Response-View Case-Mgr Reports-Mgr Review
2400	Analysis-Response-Mgr Reports

QUALITY CODES

3000	Quality Review
3100	Quality Review-Analysis
3110	Quality Review-View Case
3120	Quality Review-View Case-Mgr Control
3121	Quality Review-View Case-Mgr Control-Mgr Reports-Analysis
3124	Quality Review-View Case-Mgr Control-Mgr Reports
3127	Quality Review-View Case-Mgr Control-Analysis-Response
3128	Quality Review-View Case-Mgr Control-Mgr Reports-Analysis-Response
3140	Quality Review-View Case-Mgr Reports
3147	Quality Review-View Case-Mgr Reports-Analysis- Response
3170	Quality Review-View Case-Analysis- Response
3200	Quality Review-Mgr Control
3230	Quality Review-View Case-Mgr Control-Mgr Review
3234	Quality Review-View Case-Mgr Control-Mgr Review-Mgr Reports
3238	Quality Review-View Case-Mgr Control-Mgr Review-Mgr Reports-Analysis-Response
3270	Quality Review-View Case-Mgr Control-Analysis-Response
3300	Quality Review-View Case-Mgr Review
3307	Quality Review-View Case-Mgr Review-Analysis-Response
3340	Quality Review-View Case-Mgr Review-Mgr Reports
3347	Quality Review-View Case-Mgr Review-Mgr Reports-Analysis-Response
3400	Quality Review-Mgr Reports
3470	Quality Review-Mgr Reports-Analysis- Response
3700	Quality Review-Analysis- Response

CLERICAL CODES

4000	Clerks
4004	Clerks-Lead

MANAGER CODES

5100	Analysis-View Case-Mgr Control-Mgr Review-Mgr Reports-Security
5200	Analysis-Response-View Case-Mgr Control-Mgr Review-Mgr Reports, Security
	Quality Review-View Case-Mgr Control-Mgr Reports - Analysis-

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5300	Response-Security
5400	Security-Clerk Mgr
5834	Employee File-Analysis-Response-View Case-Mgr Control-Mgr Review-Mgr Reports-Security

VIEW CASE CODE

6000	View Case
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PAYER AGENT COORDINATOR CODES

7124	Payer Agent Coord-Analysis-Response-View Case-Mgr Reports
7234	Payer Agent Coord-Analysis-Response-View Case-Mgr Control-Mgr Review-Mgr Reports
7324	Payer Agent Coord-Quality Review-Analysis-Response-View Case-Mgr Control-Mgr Review-Mgr Reports

EMPLOYEE FILE CODES

8234	Employee File-Clerk-Analysis-Response- View Case-Mgr Control-Mgr Review-Mgr Reports
8328	Employee File-Analysis-Response-View Case-Mgr Control-Mgr Review-Mgr Reports-Quality Review
8400	Employee File-Clerk

AUR COORDINATOR CODE

9000	AUR Coord-Analysis-Response-View Case-Mgr Control-Mgr Review-Mgr Reports-Quality Review-Clerk-Security
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ADMINISTRATOR CODES

9900	Security Analyst
9990	Data Base Administrator
9991	System Administrator
9992	Operator

Exhibit 1.4.19-5 (06-01-2006)**AUR Reports Matrix****Abbreviations Key for the AUR Reports Matrix**

AD - After each download	CM - Clerical Manager	M - Manager
AN - As needed	D - Daily	OE - Ordering Extracts
C - AUR Coordinator	EURM - Employee URP Manager	PA - Payer Agent
CK - Clerk	EURT - Employee URP TE Lead	Q - Quarterly
	L - Lead	W - Weekly

REPORT TYPE	REPORT NAME/OPTION	RPT FREQ	USED BY	PURPOSE
BATCH LISTINGS	SeqNum-SSN-PC	D	C,CK, M	Monitor the work
	PC-SeqNum-SSN	D	C,CK,M	Monitor the work
	SeqNum-SSN	D	C,CK, M	Monitor the work
BATCH INVENTORY	Batch Type	D	C,M,L	Monitor specific batches
	Association	D	C,M,L	Monitor batches in AB status
	Screening	D	C,M,L	Monitor screening batches
				Monitor CP

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	CP 2501	D	C,M,L	2501 batches
	CP 2000	D	C,M,L	Monitor CP 2000 batches
	Statutory	D	C,M,L	Monitor Stat batches
	Complete	D	C,M,L	Monitor all batches
	Unit Suspense	D	C,M,L	Monitor individual unit inventory
WEEKLY REPORTS	Inventory	W	C	Breakdown of total case inventory
	Weekly PC/IPC	W	C	Lists all PC and IPC with both weekly and CUM totals
	Aged Screening Research	W	CM,L	SSNs in research suspense for more than 30 days
	Open Transfers	W	M,C	Transferred SSNs not accepted within 5 days
	Aged Response Batch Summary	W	M,C	Monitor the age of response batches
	Notice/Letter	W	M,C	Displays original and current notice volume and purge date
	Extract Category	W	C	Identifies category types in a specific extract.
	Statute	W	C,CK,M	Lists all cases within 120 days of statute expiration
	6501D Stat List	W	C,M	Lists all cases within 60 days of statute expiration
	Reject Listing	W	C,CM,L	Used to pull cases from the suspense files
	PC Status	W	C	Monitor count of PCs
	Spousal Address	W	C,CM	Cases that require S/SSN address research on IDRS
	MISTLE	W	C,CM,M	National Office Report
	Bankruptcv			Used to identify and monitor

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	Status	W	C	Bankruptcy cases
	Available Inventory	OE	C	Used to identify inventory available to order
	K1 Tracking	W	C	Used to monitor K1 inventory
	EITC Tracking	W	C	Used to monitor EITC inventory
	UVC Summary	W	C,M	Used to monitor Universal view case activity across the sites
REVIEW SAMPLING	Product Review Sample	AN	M	Used to identify product review of work in unit inventory
Batch IRS Received Date		AN	M,CM,C	Used to monitor the age of responses in a batch
Unit Inventory		AN	M,CM,C	Used to monitor cases assigned to TEs by UID or location
Cases in Error		When updating batches to BF or RB status	CM,CK,M,C	Used to identify cases with error conditions in a batch
Statistical		W	C	Monitor assessments weekly, CUM or designated dates
EMPLOYEE	Open Inventory	D	EURT,EURM	Monitor Employee Cases
	Closed Inventory	D		
	Open Transfers	D		
	Auto Assessments	D		
	Employee Aging	W		
Lost Case	Batch Assign Date	D	CK,CM,M,C	Used to research missing cases
	CSN			
	SSN			
Lost Response	Batch Assign Date	D	CK,CM,M,C	Used to research missing responses
	CSN			
Unassociated Response	Batch Assign Date	D	CK,CM,M,C	Used to research missing cases when responses are received
	CSN			

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AGING	Disassemble Batch	W	CK,CM,M,C	Monitor cases in suspense that have not been batched to no response batches from DC status
	Complete Case	W	CK,CM,M,C	List of SSNs in Missing Data Suspense Batch where no data has been received and the appropriate suspense time has expired
	Early Suspense	AN	C,CM	Batches that have been prematurely aged by the AUR coordinator
	Part Agreed	AN	C,M	List of partially agreed cases, BT 67 & 87, in AB status more than 2 cycles.
CLOSED RESEARCH	Missing Data	W	C,CM	System closed cases when the data was not secured
	Unavailable Return			System closed cases when the return was not secured
Notice Date List		D	C,CM,M	Displays specific notice upload dates, notice dates and volume for each notice type. Use to monitor program progress.
Payer Agent List		AN	C	List of all identified Payer Agents
Action 61 List		D	C	Use to monitor volume of system generated 2645C letters
Pull Listings	CSN	D	CK,CM	Used to identify the location of cases within a response batch
	Notice Date			
Auto-Assessment List		D	CK,CM	Used to verify cases are in the correct adjustment sequence for

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			shipment to Document Retention
Reworked Cases	BT 95 update to BF	C,CM,CK	Identifies cases reworked during notice review
Miscellaneous Letter	After batch update to RB	CM,CK	Identifies cases that have manual letters issued
Stop Notice Listing	W	CK,CM	Displays cases that have had a requested to stop the CP or Stat notice
Check Date Listing	After building BT 49,59,79	CK,CM	Displays cases missing after no response cases have been built
Undelivered New Actions	After BT 59 is RB'd	CK,CM	Used to pull cases with new actions
Undelivered Report	AN	CM,C	Tracks the volume of undelivered and those with better addresses by notice type
Batch Address Report	After BT 59 update	CK,CM	Displays cases with a new address rec'd since building to BT 59
New Transactions	W	C,CM	Displays cases with new transactions since building to no response batches.
New Payer Agent Report	-	-	Used to identify cases to be reworked due to new payer agent info
Reorder Date	AN	C	Use to review the Reorder Date Scr and not input a reorder date
Batch Released	AN	C	Monitor batches BF'd from units daily, weekly, monthly, etc.
Over 8 References	After BT 67 and 87 are RB'd	CK,CM	Displays cases that have more than 8 Credit Reference Numbers
	After batch		Aids in placing cases in the

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Suspense Summary	update to RB	CK,CM	appropriate suspense file	
Cancel Batch/Completed Work Unit	Batch in AU status	C,M	Report of completed work units before updating to CB and at the time batch is being updated to AU in a new location	
Disaster Zip Code	AN	C	Use to monitor disaster zip codes in the system	
Message of the Day	AN	C	Use to view or print prior Message of the Day	
Notice Review List	W	CM,C	Provides a list of statistically valid sample of cases for notice review	
RLS Batch	AN	C,M	Identifies cases worked and released by technical units that have not yet been processed by clerical.	
UVC Action List	AN	C,M	Identifies cases that have been viewed by another site (per phone call) that need an action	
Return Chargeout	AN	C,M	User to reprint Forms 4251 for an individual case or a batch	
UVC Activity	AN	C,M	Complete list of Universally accessed cases	
Ad Hoc	-	C	Various specialized reports	
SECURITY PROFILE REPORTS	Unit Profile	AN	C,M	List of Unit employees by profile code
	Section Profile			List of Section employees by profile code
	Branch Profile			List of Operation employees by profile code
	UID List			All users in alphabetical

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SECURITY USER REPORTS	Unit List	AN	C for all, M for units	order
	Name List			Users in a Unit by either UID or name
SECURITY	Status Error List	Day after updating a users status	M	All users by Name in alphabetical order
				Identifies cases assigned to users being put in non-work status

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