5.2.1 Collection Time Reporting

Manual Transmittal

September 08, 2014

Purpose

(1) This transmits revised IRM 5.2.1, Reports, Collection Time Reporting.

Material Changes

(1) Editorial changes have been made for clarification throughout this document.

(2) Fiscal year references updated where appropriate.

(3) Line numbers changed to accommodate time code deletions and additions.

(4) Added time code 624 to Exhibit 5.2.1-1 (Cont. 13) *Field Collection Operational Time Codes Index (Alphabetical Listing)*, *Valid Managerial Time Codes and Valid Clerical Time Codes*

(5) Updated the *Quick Reference Time Code Listing* to include 113s Decedents and 624 Identity Theft in Exhibit 5.2.1–1 *Field Collection Operational Time Codes Index (Alphabetical Listing)*

(6) Updated Exhibit 5.2.1–5, *Time Code Matrix for Field Collection Areas* Added time code 120 CDP Related OICs.

(7) Updated Exhibit 5.2.1–6, *Time Code Matrix for Advisory (ADV)*. Added time code 120 CDP Related OICs.

(8) Updated Exhibit 5.2.1–7, *Time Code Matrix for Insolvency (INS)*.

(9) Updated Exhibit 5.2.1–10, *Last Friday of Reporting Period and Number of Expected Hours,* for this fiscal year and two future fiscal years.

(10) Updated Exhibit 5.2.1–8 End Of Month (EOM) Processing Action Schedule for Field Collection

(11) Updated Exhibit 5.2.1–8 End Of Month (EOM) Processing Action Schedule for A&I

Effect on Other Documents

This material supersedes IRM 5.2.1 dated October 2, 2013.

Audience

SB/SE Collection Employees; Enterprise Collection Strategy (ECS)

Effective Date

(10-01-2014)

Frances W Kleckley
Director, Collection Strategy and Organizational Performance

5.2.1.1 (10-01-2014)
Purpose

1. The purpose of this IRM chapter is to provide the policies and procedures for the preparation and processing of Collection's daily reports. The field employee time reporting procedure includes entering time and activity data through the Integrated Collection System (ICS) which is then transmitted to the Collection Time Reporting System (CTRS). Advisory and Insolvency (A&I) time reporting procedure includes entering time and activity data on Form 4872-B, *Collection Daily Time Utilization Report*, which is then input to the CTRS Rollup program. CTRS is used to provide monthly and cumulative collection data for all Field Collection employees.

2. The primary purpose of the time reporting system is to determine the resources expended by Field Collection employees.

5.2.1.1.1 (10-01-2014)
Overview of Chapter

1. This chapter includes the following sections:

    A. Revision History

    B. Persons Affected

    C. Definitions

    D. Responsibilities

    E. Procedures

2. This chapter includes the following exhibits:

    A. IRM Exhibit 5.2.1–1, *Field Collection Operational Time Codes Index (Alphabetical Listing),* provides a quick reference to determine operational time codes.

    B. IRM Exhibit 5.2.1–2, *Field Collection Operational Time Codes (Definitions),* provides a complete description of each time code.

    C. IRM Exhibit 5.2.1–3, *ICS and ENTITY Time Codes (Field Collection Areas only),* provides a listing of additional time codes that are used in the Integrated Collection System (ICS) and ENTITY Case Management System (ENTITY).

    D. IRM Exhibit 5.2.1–4, *ICS and ENTITY Time Code Translation Table (Field Collection Areas only),* provides an explanation of how ICS and ENTITY time codes translate to CTRS time codes during the ICS/ENTITY/CTRS interface process.

    E. IRM Exhibit 5.2.1–5, *Time Code Matrix for Field Collection Areas,* provides a listing of all relevant Field Collection Area time codes, the appropriate employee category usage, whether the time code also tracks inventory, and other actions reported by Field Collection Areas.

    F. IRM Exhibit 5.2.1–6, *Time Code Matrix for Advisory (ADV),* provides a listing of all relevant Advisory time codes and subcategory codes, the appropriate employee category usage, whether the time code also tracks inventory, and other actions reported by Advisory.

    G. IRM Exhibit 5.2.1–7, *Time Code Matrix for Insolvency (INS),* provides a listing of all relevant Insolvency time codes, the appropriate employee category usage, whether the time code also tracks inventory, and other actions reported by Insolvency.

    H. IRM Exhibit 5.2.1–8, *End of Month (EOM) Processing Action Schedule for Field Collection Areas,* provides a list of actions and expected due dates for the end of the month (EOM) reporting process for Field Collection Area users.

    I. IRM Exhibit 5.2.1–9, *End of Month (EOM) Processing Action Schedule for A&I*, provides a list of actions and expected due dates for the end of the month reporting process for A&I users.

    J. IRM Exhibit 5.2.1–10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2015, FY 2016, and FY 2017),* provides a list of last Friday dates and the expected number of hours in each reporting period for the current year and two future years.

5.2.1.1.2 (10-02-2013)
Overview of the Collection Time Reporting System (CTRS)

1. The primary sources of data for the Collection Time Reporting System (CTRS) are time and activity reported by:

    A. Field Collection Area employees on ICS

    B. A&I groups in Advisory and Insolvency, using Form 4872-B, *Collection Daily Time Utilization Report,* in the CTRS Rollup module.

2. The time reported in ICS is entered by time code and/or case time. The data entered in ICS is compiled in ENTITY. ENTITY receives daily, weekly, and monthly extracts from ICS that, when integrated, produce data files containing time, inventory, and activity information used by CTRS for time reporting purposes.

3. End of month (EOM) group files generated by ENTITY, and time reported through the CTRS Rollup module are consolidated in CTRS. The data is used to produce group and area data files, which are transmitted to the Collection Data Assurance (CDA) office.

4. The data consolidated in CTRS forms the basis for analysis presented in the NO-5000-23 (C-23), *Collection Workload Indicators Report.* The C-23 provides the information needed to monitor and project work plan accomplishments, budget and resource allocations, and staff planning. It also provides the data necessary to produce required reports and statistical data for internal and external stakeholders such as the Commissioner, Treasury Inspector General for Tax Administration (TIGTA), Congress, and General Accounting Office (GAO). For data definitions of the C-23, refer to IRM 5.2.4, *Collection Reports Overview.*

5.2.1.2 (10-01-2007)
Revision History

1. The CTRS program was developed in 1991 to automate and simplify the task of recording, gathering, and reporting time and inventory data from the individual level up to the servicewide level.

2. In general, program revisions are made at the beginning of the fiscal year based upon the data needed to perform analysis and to provide information to internal and external customers.

5.2.1.3 (10-02-2013)
Persons Affected

1. Field Collection Area employees are required to use ICS to report time on casework and on non–case related activities.

2. Field Collection Area employees are required to use ENTITY to monitor time reported on ICS and to process time reporting End of Month (EOM) data files.

3. A&I employees are required to submit Form 4872-B, *Collection Daily Time Utilization Report,* to report time and activity on assigned programs.

4. Collection employees designated to use CTRS include the Wide Area Specialist (WAS), the Virtual Territory Specialist (VTS), and the CTRS Rollup User.

5. Managers and analysts use information gathered through CTRS to give program direction and to make resource allocation and financial decisions at the national level that impact the areas, territories, and groups in Collection.

5.2.1.4 (10-01-2014)
Definitions

1. Advisory and Insolvency (A&I): Groups working in Advisory or Insolvency.

2. Case Code: A three digit ICS/ENTITY code that identifies the type of taxpayer. See IRM 5.3.1, *ENTITY Case Management System (ENTITY),* for additional information.

3. Collection Data Assurance (CDA): The ECS office responsible for receiving area time and activity reports and using them to produce the NO-5000-23, *Collection Workload Indicators Report,* (C-23).

4. Field Collection Employees: This term is used to describe all employees who work in Collection, regardless of where they are assigned, i.e., Advisory, Insolvency, or Field Collection Area.

5. Field Collection Areas: Groups in Collection that include employees and revenue officers (ROs) working regular program casework, offer in compromise groups, and groups assigned to special compliance programs such as Abusive Tax Avoidance Transactions (ATAT).

6. Collection Time Reporting System (CTRS): The system used to consolidate time and activity reporting data from ICS and ENTITY and group Rollup files into area management information reports and data for use in the C-23.

7. *Collection Workload Indicators Report* (NO-5000-23) (C-23): This report is also known as the C-23 report. It contains national, area, and territory office totals. The C-23 is prepared from data consolidated from CTRS and various external activity feeder reports.

8. Designated Personnel: For purposes of EOM time reporting, designated personnel are employees designated in ICS as manager, acting manager or group secretary profiled to run EOM reports in ENTITY.

9. Detail: Temporary assignments of an employee to a different position for a specified period with the employee returning to regular duties at the end of the detail. This includes positions at higher or lower grades. The specified period may be hourly or on an as-needed basis, therefore a Standard Form 52, Personnel Action Request (PAR), designating a detail, may or may not be issued.

10. End of Day (EOD): The process of entering and finalizing daily time through ICS.

11. End of Month (EOM): The last day of the time reporting cycle which is always a Saturday. A schedule that shows the last working day of the reporting cycle, Friday, may be found in IRM Exhibit 5.2.1–10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2015, FY 2016, and FY 2017).*

12. Enterprise Collection Strategy (ECS): Is the Headquarters office that oversees the office of Collection Strategy and Organization Performance (CSOP); Collection Analytics, Automation, Inventory Selection and Delivery (CAISD); and Collection Policy. These offices have employees with stakeholder interest in the data provided by CTRS. ECS supports activities like budget, work plan development, policy, performance reporting, inventory selection and assignment.

13. ENTITY Case Management System (ENTITY): This database provides Collection managers with case data that is useful in managing employee casework and verifying time charges. ENTITY is a current database of Field Collection Areas and Advisory inventory. At the end of each month, group EOM reports are generated and approved in ENTITY. The EOM data files are then extracted to CTRS during EOM processing.

14. Field Collection: Employees in Advisory, Insolvency, Field Collection Area, and the ICS/ENTITY Quality Analysts (IQA).

15. Integrated Collection System (ICS): The system used by Field Collection Area employees to report time and activity. Monthly group data is extracted to ENTITY for EOM processing. Also used by Advisory to obtain monthly inventory data only.

16. ICS/ENTITY Quality Analyst (IQA): Field Collection Area employees who use CTRS for EOM purposes. The IQA monitors, analyzes, identifies, and corrects systemic and user errors in ICS, as well as balances Integrated Data Retrieval System (IDRS) with ICS to maintain the integrity of the two systems.

17. Rollup: CTRS program used by Advisory and Insolvency to consolidate individual employee time and activities into a group data file for EOM purposes.

18. Rollup User: Employee in either Advisory or Insolvency who uses the CTRS Rollup program for EOM purposes.

19. Subcategory: Used by Advisory in conjunction with time codes, these are secondary time codes which are used to further define the time reported in an activity.

20. Subcode: A three-digit ICS/ENTITY code that identifies the type of case assignment. Used with a case code, the subcode further describes the taxpayer's case. See IRM 5.3.1, *ENTITY Case Management System (ENTITY),* for additional information.

21. Time Code: A three or four alphanumeric code used to track time on ICS or on Form 4872-B, *Collection Daily Time Utilization Report.*

22. Virtual Territory Specialist (VTS): An IQA or an Insolvency employee designated to perform the (EOM) validation of reported data for one or more territories.

23. Wide Area Specialist (WAS): An Advisory or Insolvency employee or the Field function lead IQA designated to perform End of Month (EOM) procedures. The WAS validates assigned area data each month.

24. The Advisory WAS compiles one area report for all groups within the area.

25. The Insolvency WAS compiles one area report for all groups within the area.

26. The Field Collection Area WAS compiles one area report for all groups within an assigned area. There are eight Field Collection Areas:

    A. North Atlantic

    B. Central

    C. South Atlantic

    D. Midwest

    E. Gulf States

    F. Western

    G. Southwest

    H. International

5.2.1.5 (10-01-2012)
Responsibilities

1. The following identifies roles and responsibilities for end of month time reporting instructions for Field Collection employees.

5.2.1.5.1 (10-01-2014)
Field Collection Area Responsibilities

1. The following Field Collection Area employees are required to report time on ICS: revenue officers, para-professionals, group managers, and clerical. For instructions on ICS time reporting, refer to *ICS User Guide, Chapter 26, TIN-Based Time Reporting*.

2. Collection employees are responsible for the accuracy of the case information in their assigned inventory, accurately reporting time, and performing a timely EOD process.

3. Group secretaries or designated personnel are responsible for weekly time entry and verification for the group, generating and printing reports, advising the manager of the status of the time reporting process, and maintaining historical files as required. Group secretaries are also responsible for accurately reporting their time and performing a timely EOD process.

4. Group managers or designated personnel are responsible for overseeing time reporting, case information correction, and timely EOD process of group employees. They are responsible for reviewing, approving and ensuring completion of a timely and accurate monthly group report. Group managers are also responsible for accurately reporting their time and performing a timely EOD process.

5. Territory managers are responsible for accurate and timely completion of the EOM reports for their assigned groups.

5.2.1.5.2 (10-02-2013)
Advisory and Insolvency (A&I) Responsibilities

1. Employees in the Advisory and Insolvency functions are required to report time and other activity using Form 4872-B, *Collection Daily Time Utilization Report*. The employee categories required to use this form are clerical, para-professional, professional, and management. Employees are required to submit the completed form to the group secretary on the last working day of the reporting cycle.

2. Group secretaries or designated personnel are responsible for weekly time entry and verification for the group, generating and printing reports, advising the group manager of the status of the time reporting process, and maintaining historical files as required.

3. Group managers or designated personnel are responsible for overseeing the group time reporting and correction process. They are responsible for reviewing, approving and ensuring completion of a timely and accurate monthly group report. Group managers are also responsible for accurately reporting their time.

4. Territory managers are responsible for accurate and timely completion of the EOM reports for their assigned groups.

   Note:

   IRM Exhibit 5.2.4–18(3), *Preparation and Transmission of Collection Workload Indicators (C-23) Report,* states, "Because of the inability to provide an approval signature line in electronic transfer, it is understood that the territory or group manager or his/her designee, has reviewed and approved the [4872] report prior to transmission..."

5.2.1.5.3 (10-01-2012)
CTRS Coordinator Responsibilities

1. The CTRS Rollup user is responsible for gathering, processing, and validating Collection time and activity information from individual Forms 4872-B, *Collection Daily Time Utilization Report,* and other external feeder reports. The Rollup user is responsible for the accurate completion and timely transmission of the Group Form 4872, *Collection Activity Report.*

2. The Virtual Territory Specialist (VTS) is responsible for validating collection time and activity information from ICS/ENTITY or from CTRS Rollup group files each month.

3. The Field Collection Area WAS provides support and service to Field Collection Area employees utilizing the ICS and ENTITY systems to report time and inventory data. The WAS is responsible for the accurate completion and timely transmission of the CTRS Area report and for providing assistance during the end of month process.

4. The A&I WAS provides support and service to A&I employees who use CTRS Rollup to report time and inventory data. The WAS is responsible for the accurate completion and timely transmission of the CTRS area report and for providing assistance during the end of month process.

5.2.1.6 (10-02-2013)
CTRS Problem Reporting Procedures and CTRS Help Desk

1. The CTRS Help Desk is staffed by Business Re-Engineering; System Support Collection. Questions pertaining to the execution of the CTRS program are to be directed via e-mail to the CTRS Help Desk at *SBSE CTRS@irs.gov.

2. A communication plan has been established that will ensure a response is provided within two hours during normal business hours, after the request is received.

3. Help Desk Protocol:

   - Send e-mail requests for assistance to the CTRS mailbox at *SBSE CTRS@irs.gov.

   - Send a copy of the e-mail to your manager (for A&I), or all three IQA managers (for Field Collection Areas) per the protocol agreement.

   - E-mail subject line must contain "911" if time sensitive CTRS assistance is required during EOM processing.

4. CTRS Help Desk duties:

   - Provide guidance and solve problems relating to time code utilization.

   - Solve problems relating to inventory counts.

   - Solve problems relating to CTRS procedures.

   - Refer systemic or software-related problems to CTRS IT development team.

   - Track and document all problems described above.

   - All CTRS program issues.

5.2.1.7 (10-02-2013)
CTRS Problem Reporting Procedures and IT CTRS Development Team

1. Systemic or software-related problems must go through the CTRS Help Desk.

2. When the CTRS Help Desk staff is unable to resolve a systemic or software related problem, they will open a KISAM ticket and attach the completed troubleshooting form. The KISAM ticket should state the issue and the steps taken by the CTRS Help Desk staff to resolve the issue, the KISAM ticket will be assigned to: AD-COMP-F & PC-ACCT-IDS (IT CTRS development team). The troubleshooting form can be found on the CTRS website: http://www.ctrs.web.irs.gov or in the CTRS User Guide.

3. IT CTRS Development staff duties include:

   - Solving problems relating to the CTRS software installation.

   - Solving systemic problems relating to CTRS program execution.

- Tracking and documenting all problems described above.
- Referring all procedural questions to the CTRS Help Desk Staff.

5.2.1.8 (10-01-2009)
Procedures

1. This section identifies procedures to be followed by Collection employees for the end of month time and activity reporting process.

5.2.1.8.1 (10-01-2014)
Field Collection Area Procedures

1. Revenue officers will:

   A. Review and update case codes and sub codes weekly as appropriate.

   B. Report time and finalize it at the conclusion of each business day using the End of Day (EOD) process on ICS, but no later than the next business day. Employees on Enterprise Remote Access Program (ERAP) have the option of uploading their transactions to the Local Area Network (LAN), if ERAP is not accessible, employees will connect to LAN to upload time at least once per week.

      Note:

      The only exception to this requirement applies to the last Friday of the monthly time reporting period. On the last Friday of the reporting period, ICS users will EOD their time by close of business (COB) that day. They will either connect to the LAN via ERAP or come into the office to upload their time. Users can input and EOD training and leave hours in advance. See IRM Exhibit 5.2.1–10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2015, FY 2016, and FY 2017)* for further information.

   C. If an employee is unexpectedly absent when the month end time report is due or is having difficulty connecting to the LAN, the employee will make every effort to provide the time information to the group secretary or manager via telephone or fax as soon as possible but no later than COB on the last Friday of the reporting period. The group secretary or manager can input, correct and EOD time for the employee.

   D. During the EOD process, the revenue officer is prompted to record the number of manually issued levies created in that day.

2. Group secretaries will:

   A. Report their time and finalize it at the conclusion of each business day using the EOD process on ICS, but no later than the next business day.

   B. Use the ENTITY Weekly Time Verification feature or Weekly Time Report to identify any time discrepancies or failure to EOD weekly. At month end, use the ENTITY Hours Verification Report to verify that all time has been EOD'd and that each employee's tour of duty total matches the hours expected for the given reporting period. The hours expected for the reporting period may vary depending on the number of holidays and whether it is a four or five week cycle.

   C. Resolve any discrepancies discovered in the review by COB on the last Friday of the reporting period. If an error is found after the Friday of the last reporting period, resolve this error as soon as possible on the following Monday. Refer to IRM Exhibit 5.2.1–10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2015, FY 2016, and FY 2017),* for a list of the reporting periods and the number of hours expected for the reporting period.

      Note:

      Corrections to time in ICS update to ENTITY overnight. It is critical that necessary action(s) to resolve any discrepancies are taken by COB on the last Friday of the monthly time reporting period.

   D. Generate the ENTITY End of Month Report. After managerial review and approval, the EOM group file will be systemically transmitted to the CTRS server.

   E. If the EOM report cannot be transmitted by the established time frame due to unusual circumstances, notify the group manager via e-mail of the reason for the delay and the expected completion date. The group secretary should also notify the VTS (IQA) via e-mail.

   F. Maintain paper copies of the monthly Group Form 4872, *Collection Activity Report,* for a period of three months following the end of the reporting period, in accordance with Document 12990,*Records Control Schedules , for Tax Administration - Collection*

3. Group managers will:

   A. Report time and finalize it at the conclusion of each business day using the End of Day (EOD) process on ICS, but no later than the next business day.

   B. Ensure time information is reviewed and corrected weekly

   C. Review the ICS Employee Parameter Tables and make any needed corrections by the COB on the last Friday of the monthly time reporting period. If the group manager does not have the proper authority to make the needed corrections, he/she must contact the IQA for assistance.

      Note:

      ICS takes a snapshot of the ICS Employee Parameter Table on the weekend after the monthly time reporting period ends, to get each user's profile at cutoff. This profile is used to determine where the time will be reported in CTRS. ENTITY reports time under the manager, clerical, para-professional, and professional categories.

   D. Review and approve the EOM group report before it is transmitted systemically to the CTRS server. The review will include revenue officer inventory counts, inventory item counts, case sub codes, case type, group monthly data and time allocation.

   E. Notify the lead IQA in the area if the EOM report cannot be transmitted by the established time frame. Provide the reason for the delay, i.e., due to a workstation/mainframe problem or other unusual circumstance, will be sent via e-mail along with the expected completion date.

   F. Ensure key employees (such as group secretary and acting manager) are available to complete the EOM report and address questions regarding the report.

   G. If corrections are required, make the changes in ICS and notify the VTS /IQA via e-mail.

   H. The next day, re-generate and re-approve the ENTITY EOM report.

5.2.1.8.2 (10-02-2013)
Advisory and Insolvency (A&I) Procedures

1. Advisory and Insolvency (A&I) employees will:

   A. Record and verify time daily to the appropriate time codes for the type of work performed using Form 4872-B, *Collection Daily Time Utilization Report.*

   B. Submit the finalized monthly Form 4872-B, *Collection Daily Time Utilization Report,* to the group secretary no later than COB on the last Friday of the reporting period.

2. Group secretaries/Rollup users will:

    A. Review submitted individual Forms 4872-B, *Collection Daily Time Utilization Report,* for accuracy.

    B. Obtain required monthly feeder reports from the Advisory group managers and the Insolvency Technical Analysts for inventory data.

    C. Input group time and inventory information using CTRS Rollup.

    D. Verify Rollup input.

    E. Print Group Rollup Form 4872, *Collection Activity Report.*

    F. Generate the group Rollup data file to the CTRS server after managerial review.

    G. Notify the group manager if the CTRS group Rollup report cannot be transmitted by the established time frame. Provide the reason for the delay, i.e., due to a server problem or other unusual circumstance, send via e-mail to the group manager along with the expected completion date. Also, the group secretary should notify the VTS or WAS, if applicable, via e-mail.

    H. Maintain monthly paper feeder reports for a period of three months following the end of the reporting period, in accordance with Document Documents 12990,*Records Control Schedules, for Tax Administration - Collection.* This will be for all reports that provide data for composite reports, the group Rollup report and Form 4872-B, *Collection Daily Time Utilization Report.*

3. Group managers will:

    A. Review and approve the group Rollup report before it is transmitted to the CTRS server. The review will include group monthly activity data and time allocation.

    B. Notify the VTS or WAS if the group Rollup report cannot be transmitted by the established time frame. The reason for the delay, i.e., due to a server problem or other unusual circumstance, will be sent via e-mail along with the expected completion date.

    C. Ensure key employees such as the group secretary and acting manager are available to complete the Rollup report.

    Note:

    IRM Exhibit 5.2.4-18(3), *Preparation and Transmission Collection Workload Indicators (C-23) Report,* states, "Because of the inability to provide an approval signature line in electronic transfer, it is understood that the territory or group manager or his/her designee, has reviewed and approved the [4872] report prior to transmission..."

5.2.1.8.3 (10-01-2014)
CTRS Coordinator Procedures (Field Collection)

1. The Field Collection Area VTS will:

    A. Notify the IQA manager and the group manager when a group's EOM report has not been generated and approved on ENTITY.

    B. Verify the reported data after the WAS has processed the group files.

    C. Research ENTITY and ICS to obtain correct data.

    D. Compare the ENTITY 4872 to the CTRS 4872 for accuracy (they should match).

    E. Resolve CTRS error listings sent by the WAS.

    F. Contact groups for further information while validating if needed.

    G. Advise the WAS of any needed corrections.

    H. Notify the WAS when validation is complete and provide supporting documentation.

    I. Serve as backup to other CTRS specialists.

    J. Maintain Form 4872, *Collection Activity Report,* for a period of three months following the end of reporting period, in accordance with Document 12990, *Records Control Schedules , for Tax Administration - Collection*

2. The A&I VTS (Insolvency only) will:

    A. Verify the reported data.

    B. Research systemic tools such as ICS to obtain correct data.

    C. Resolve CTRS error listings sent by the WAS.

    D. Contact groups for further information while validating if needed.

    E. Advise the WAS of any needed corrections.

    F. Notify the WAS when validation is complete and provide supporting documentation.

    G. Serve as backup to other CTRS coordinators.

    H. Maintain Form 4872, *Collection Activity Report,* for a period of three months following the end of reporting period, in accordance with Document 12990,*Records Control Schedules, for Tax Administration - Collection*

3. The Field Collection Area WAS will:

    A. Update CTRS with the monthly group files retrieved from the CTRS server.

    B. Advise the VTS that group data is ready for review.

    C. Provide CTRS error listings to the VTS for resolution.

    D. Validate the reported data.

    E. Notify the CTRS analysts in CDA of any problem that will prevent the timely transmission of the Area data file.

    F. Generate the area data file to the CTRS server.

G. Send narrative analysis of time code utilization issues, revenue officer attrition explanation, and CTRS Revenue Officer Inventory Count Excel spreadsheet, via e-mail to the CTRS analysts in Collection Data Assurance (CDA).

H. Serve as backup to other CTRS users.

I. Run Staff Hours Utilization Reports (SHUR).

J. Maintain Form 4872, *Collection Activity Report,* for a period of three months following the end of reporting period, in accordance with Document 12990 *Records Control Schedules for Tax Administration - Collection*

4. The A&I WAS will:

A. Update CTRS with the monthly group Rollup files from the CTRS server.

B. Advise the VTS that group data is ready for review (INS only).

C. Provide CTRS error listings to the VTS for resolution (INS only).

D. Validate the reported data.

E. Notify the CTRS analysts in CDA of any problem that will prevent the timely transmission of the area data file to CDA.

F. Generate the area data file to the CTRS server.

G. Send narrative analysis of time code utilization issues and the CTRS WAS Check Sheet via e-mail to CDA.

H. Maintain Form 4872, *Collection Activity Report,* for a period of three months following the end of reporting period, in accordance with Document 12990, *Records Control Schedules for Tax Administration - Collection*

I. Validate inventory counts using the Advisory feeder reports and the Insolvency inventory data provided by the Insolvency Technical Analyst.

5.2.1.8.4 (10-01-2014)
CTRS Report Error Correction Procedures for Field Collection

1. Corrections to the month end reports can be made at any time during the month end process. The procedures for making corrections will differ according to the person identifying the error and at what point the error is identified.

2. When errors are identified after the group EOM report has been transmitted to ENTITY, the Field Collection Area VTS or WAS will take the following steps to ensure the data is corrected:

A. The VTS or WAS will notify the field group manager and the territory manager of the error(s).

B. The group manager, the group secretary, or designated personnel will make the correction(s) in ICS.

C. The group manager, the group secretary, or designated personnel will reapprove and regenerate the Group EOM report the day after the correction was made in ICS.

D. The VTS will ensure that the correction was made and the report was reapproved and regenerated before completing the month end process.

E. In rare circumstances, such as when there are time constraints, the WAS may make "pen and ink" corrections to the CTRS data. However, this should be done in conjunction with the group making the correction in ICS and re-running the month end report the following day. The WAS must notify the CTRS analysts in Collection Data Assurance (CDA) when corrections of this type have been made and the area data file has been regenerated.

F. The Field Collection Area WAS should only run the ENTITY Area Management Information System (MIS) reports when all corrected group EOM reports have been re-run.

G. Errors in the ICS position type should be corrected before the ICS EOM snapshot is taken. The snapshot captures the employee profile from the ICS Employee Parameter Table at the end of month cutoff. The snapshot profile will determine how the time rolls to CTRS, therefore the position type must be accurate.

Note:

1) A revenue officer classified as a long-term acting manager will not be permitted to have non–manager time, and
2) An employee who has an ICS classification of "disbanded," will be considered off the rolls and no time will be permitted. If time is reported but cannot be corrected in ICS, a manual correction will be required in the CTRS program by the WAS.

3. If errors are identified after the area report has been transmitted, the Field Collection Area WAS must contact the CTRS analyst in CDA immediately.

4. In A&I, if errors are identified and reported by the group prior to transmitting the group Rollup report to the server, the A&I VTS or WAS has similar required steps for making corrections.

A. The group Rollup report should be corrected at the point of error and regenerated by the Rollup user.

B. In rare instances, such as when there are time constraints, the WAS may make "pen and ink" corrections to the CTRS data, then regenerate the report.

C. After the report has been regenerated, the WAS must notify the CTRS analyst in CDA.

5.2.1.9 (10-02-2013)
Details to Other Activities, Functions or Organizations

1. In general, detailed out time includes all hours spent by Collection employees while on detail to another activity or organization such as Exam, TE/GE, LB&I, etc. It also includes any specific program identified as detailed out by the Enterprise Collection Strategy (ECS) headquarters office.

2. The five specific detail out programs identified by ECS are:

- Walk-in

- ACS/Toll-Free

- Taxpayer Advocate Service

- Stakeholder Liaison

- Disaster Relief

Any other detail out activity is reported as "Detailed Out Other" . Descriptions for each detail out category are contained in this section.

Note:

A detail can be either official or unofficial. An official detail requires that a Standard Form 52, *Personnel Action Request,* be issued designating a specific time frame for the assigned detail. An unofficial detail does not require a Standard Form 52 and is simply impromptu assistance provided by a Collection employee for either short or extended periods of time. For example, a Collection employee may be asked to fill in by the W&I Walk-In area manager when the Walk-In area is understaffed. In this example, the Collection employee is merely providing assistance for a short period of time and this does not warrant issuance of Standard Form 52.

3. Employees detailed out will track the number of hours spent outside their normal group in the detailed out section of ICS or in the detailed out column of Form 4872-B, *Collection Daily Time Utilization Report.* They will also report their time as detailed in under the appropriate time codes on the time reporting form or system required by the function or organization to which they are detailed.

4. Earned overtime, credit, or compensatory hours are not included in detail out totals.

   Note:

   Detailed out employees who earn overtime, credit, or compensatory hours will include those hours on the time recordation form required by the function to which they are detailed.

5. Leave, (including annual, sick, administrative, military, jury, home, or any other type of approved leave), Holidays, or LWOP are not included in detail out totals.

   Note:

   Detailed out employees will include Holidays and LWOP, or other approved leave on the time recordation form required by the organization to which they are detailed.

5.2.1.9.1 (10-07-2011)
Details to Walk-In

1. Details to Walk-In include the time spent by Collection employees assisting the Customer Assistance, Relationships, and Education (CARE) Walk-In operation.

   Note:

   Hours spent preparing taxpayer returns for the e-file program should be charged to time code 308 Local Outreach.

5.2.1.9.2 (10-07-2011)
Details to ACS/Toll-Free

1. Employees detailed to the ACS/Toll-Free call site will report their time on ICS or Form 4872-B, *Collection Daily Time Utilization Report,* in the detailed out section.

2. The detailed employee will also prepare Form 3081, *Employee Time Report,* to report time using the appropriate SETR codes.

   Example:

   A revenue officer detailed to ACS/Toll-Free will complete Form 3081, *Employee Time Report,* for the call site.

5.2.1.9.3 (10-02-2013)
Details to Taxpayer Advocate Service

1. Report time detailed to the Taxpayer Advocate Service Office.

2. Time expended by Collection employees on Taxpayer Advocate Service issues or complaints will be charged to the assigned case or appropriate time codes as defined in IRM Exhibit 5.2.1–2, *Field Collection Operational Time Codes (Definitions).*

5.2.1.9.4 (10-01-2007)
Details to Stakeholder Liaison

1. Report time spent on the following programs as detailed out to Stakeholder Liaison.

   A. Volunteer Income Tax Assistance (VITA)

   B. Tax Counseling for the Elderly

   C. Customer Service Telephone Operator

   D. Understanding Taxes (UT)

   E. Small Business Workshop (SBW)

   F. Student Tax Clinic

   G. Magnetic Media Promotion

   H. Other types of taxpayer education programs and efforts (not directly case related) that can be construed as providing customer service and for which the employee is officially detailed out.

5.2.1.9.5 (10-02-2013)
Details to Disaster Relief

1. When a disaster occurs, the Internal Revenue Service may establish disaster assistance centers to provide prompt on-site assistance to taxpayers in the affected area. Because of the unplanned and un-budgeted use of resources resulting from a disaster, Collection absorbs its share of the cost. Collection personnel will report all time expended providing tax assistance at disaster assistance centers as detailed out to Disaster Relief, in addition to completing any forms required by the center.

5.2.1.9.6 (10-02-2013)
Details Out - Other

1. Detailed Out - Other includes functions; organizations, or activities other than those listed in IRM 5.2.1.9.1 through 5.2.1.9.5. Examples of Detailed Out Other to functions, organizations, or other activities include, but are not limited to:

   A. Large Business and International (LB&I)

   B. Examination

   C. Combined Federal Campaign (CFC) Loaned Executive

5.2.1.9.7 (10-01-2014)
Details within Collection

1. Collection employees detailed to the area director/manager's or territory manager's office will not report time as either detailed out or as detailed in. The area and territory staff does not track time for the purposes of CTRS, therefore it is unnecessary for a detailee to report time worked in these offices.

2. There are no details within Collection, since Advisory, Insolvency, and Field Collection Area employees all report to Field Collection.

5.2.1.9.8 (10-02-2013)
Time Reporting Procedures for Details

1. The following quick reference chart shows procedures for proper time reporting while on detail within or outside of Collection.

IF YOU WORK IN:	AND YOU ARE DETAILED TO:	THEN THE TIME IS:	REPORT TIME FOLLOWING THESE STEPS:
Field Collection Areas, INS or ADV	Another Field Collection Area, INS or ADV group	Not counted as a detail out	• Report time to normal operational time codes in the new Field Collection Area, INS or ADV group. • Do not report time as detailed out.
	Another organization such as WI or TE/GE:	Detail Out Other	• Report time as detailed out in ICS or on Form 4872-B. • Report time as detailed in under appropriate time codes on the time reporting form or system required by the function or organization to which you are detailed. • Field Collection Area employees report Holiday hours in the old Field Collection Area group on ICS using time code 750. A&I employees report Holiday hours as zero.
	Territory Manager's Office	Not reported	• Do not report time as detailed out of Field Collection Areas or A&I. • Do not report time detailed in to Territory Manager's office.
	Director's Office/Field Collection Headquarter's Staff/ECS	Not reported	• Do not report time as detailed out of Field Collection Area or A&I. • Do not report time detailed in to Area Director's office.

5.2.1.10 (10-01-2014)
ICS and ENTITY Subcodes (Field Collection Areas only)

1. ENTITY provides inventory receipt and disposition data to the CTRS program, which is then used to calculate the CTRS inventory item counts. Receipt and disposition data for Other Investigation (OI), Federal Tax Deposit (FTD) Alerts, Taxpayer Advocate Service cases, and various special project cases such as Abusive Tax Avoidance Transactions (ATAT) and Mutual Collection Assistance Request (MCAR), is passed to the CTRS program upon the completion of the Group End of Month process.

2. These inventory items must be subcoded properly for accurate inventory counts and time data to roll to CTRS. Time applied on specific subcoded cases roll to associated time codes. A list of subcodes and associated time codes is provided in IRM 5.2.1.10(7), *ICS and ENTITY Subcodes (Field Collection Areas)* of this section. When a case is received, a subcode should be immediately assigned by the revenue officer or group manager, before time is charged to the case and before the end of the reporting period.

3. A Taxpayer Delinquent Account/Taxpayer Delinquent Investigation (TDA/TDI) case with an associated OI must be subcoded either 104 (TDA) or 204 (TDI) for the time to roll into 104 or 204, when time is applied directly to the case by the revenue officer who has the OI assignment. The revenue officer with the case assignment who issued the OI must subcode the case 104 or 204. When the revenue officer with the TDA/TDI case assignment that issued the OI charges time to the case, it rolls into direct time code 101 even though the case has a 104/204 subcode.

Example:

A revenue officer in California has a TDA case assigned to him. He needs to send an OI to a revenue officer in New York to check for property owned by the taxpayer in that state. When the California revenue officer subcodes his case as 104, the New York revenue officer receives the OI with the 104 subcode and any time he applies on the OI will roll into 104. Time applied to the case by the California revenue officer will roll into direct case time code 101

> **Exceptions:** The exceptions to this rule are cases that have been subcoded Offers-in- Compromise (OIC)106, FTD Alert 105, and ATAT subcodes 309 through 339. See (4), (5), and (6) below.

4. When an OI is issued on an open OIC case, the OIC subcode should not be changed from 106 so that all time rolls into the specialized OIC program. The receiving group manager of the OI would update the subcode if the Compliance Initiative Program (CIP) is closed.

Note:

CTRS tracks hours only for OIC 106, it does not track offer receipts and dispositions. Those inventory counts are tracked by the Automated Offer in Compromise system (AOIC).

5. FTD Alert 105 subcodes are automatically changed to 000 by ICS when the FTD module closes.

6. Collection Strategy Abusive Tax Avoidance Transactions (ATAT) are subcoded using 309 through 339. The subcode on these ATAT cases should not be changed unless the criteria of the ATAT case changes, dictating the need to update the case with another ATAT subcode. See also *IRM 5.20.2.1.1 Abusive Tax Avoidance Transactions Subcodes* for ATAT subcodes definition. This is a specialized program where all time charged to the case must be tracked using the ATAT subcodes.

Example:

An ATAT revenue officer in Florida has an ATAT case assigned to her with a subcode of 309. She needs to send an OI to a revenue officer in Louisiana to check for property owned by the taxpayer in that state. When the Louisiana revenue officer receives the OI, she should not change the subcode to 104, it must remain 309 so time will roll into 309. Time applied to the ATAT case by the Florida revenue officer will also roll to 309.

Note:

If an offer is received on an ATAT case and the revenue officer determines that the offer was submitted to delay collection and forwards the case with the Form 657, *Offer in Compromise/Revenue Officer Report,* as a "solely to delay" collection, the subcode for the case should remain as 309.

Note:

If an offer is received on an ATAT case, and the offer is worked by the OIC specialist, that case will be subcoded 106 OIC.

7. CTRS tracks inventory counts in Field Collection Areas for the following subcoded items:

SUBCODE/TIME CODE	TITLE
104	Inter-Area Other Investigation (OI) - Taxpayer Delinquent Account (TDA)
105	Federal Tax Deposit (FTD) Alert
107	Taxpayer Advocate Service
204	Inter-Area OI - Taxpayer Delinquent Investigation (TDI)
309	Abusive Trust Avoidance Transactions (ATAT)
310	Offshore Voluntary Compliance Initiative (OVCI)
311	Offshore Voluntary Disclosure Initiative (OVDI)
312	Intermediary Transactions
313	Promoter
314	Notice 2000-44
315	Announcement 2005-80
316	Federal Payment Levy Program (FPLP) Contract Vendor
317	High Dollar Currently Not Collectible (CNC) Project
318	Easement Settlement Offer
319	Refund Schemes
320	Large Business and International (LB&I) Distressed Asset Trust (DAT)
321	IRC § 6707A Penalty Assessment
322	United Bank of Switzerland (UBS)
323	ATAT Estate and Gift
324–339	Collection Strategy (ATAT) (Reserved)
361	Mutual Collection Assistance Request (MCAR)
362	Solution Saturday

Exhibit 5.2.1-1
Field Collection Operational Time Codes Index (Alphabetical Listing)

This alphabetical index is intended as a quick reference to indicate which time code and subcategory (sc), if applicable, address a particular subject for quick searching. Also included is appropriate functional and employee position type usage information. Refer to IRM Exhibit 5.2.1–2, *Field Collection Operational Time Codes (Definitions),* for a complete description of time codes and appropriate usage.

Program Area Operational Time Codes for Field Collection:

Balance Due	100 series
Delinquent Return	200 series
Compliance Initiative & Local Outreach Programs, Collection Strategy (ATAT), Appeals, Mutual Collection Assistance Requests (MCAR), and Solution Saturday	300 series
Non–Direct Time	400 series
Clerical Duties (direct time)	500 series
Overhead Time	601-613
Management Direct Case	614
Informational Only	406, and 619–624
ICS Only	700-800 Series

QUICK REFERENCE TIME CODE LISTING:

NOTE: The following time codes and subcategory time codes are open to all functions and all position types unless otherwise noted. *EXCEPTION:* **Managers and Field Collection Area clerical employees use a limited range of time codes. Rather than state "No Management" or "No Clerical" after each subject, listings of valid managerial and clerical time codes are provided at the end of this index.**

ACTION TAKEN:	TIME CODE:
- A -	
Absent Without Leave (AWOL)	Not Reported
Acquired Property (Advisory only)	subcategory (sc) 165 (which rolls into 116)
Acquired Property (PALS)	sc 153 (which rolls into 115)
Administrative Leave (Field Collection Areas only)	770
Administrative Leave (A&I)	613
Administrative Time	611
Administrative Transferee Assessments (Advisory only)	sc 175 (which rolls into 117)
Advisory Opinions (Advisory only)	sc 121-123 (which rolls into 112)
All Other Training--not CPE, RO/A&I Phase (Unit X), OJI, or Instructor Assignment	605
Annual Recertifications (OL5081)	611
Analysis/Perfection (Clerical only)	502
Analyze/Action Plan - TDA	101
Analyze/Action Plan - TDI	201
Answering Telephone as a Receptionist	611
Appeals	360
Appearing in Civil Court as a Witness	613/770
Assist Another RO (Field Collection Areas only)	810
Assist Coworkers or IT with Automated Systems (Non–ICS/ENTITY systems)	402
Assist Coworkers or IT with Automated Systems (ICS/ENTITY systems only)	403
Attending Meetings	611
Attending Union Meetings and Activities Not Covered Elsewhere	611
AWS Day Off (Field Collection Areas only)	760
AWS Day Off (A&I)	Not Reported
- B -	
Backup Withholding (BWH) -TDA	101
Backup Withholding (BWH) -TDI	201
Balance Due - ACS Related	102
	sc 181 (CID Control) & sc 182 (Probation) which rolls into

Balancing Civil and Criminal Activities (Insolvency & Advisory only)	118
Bankruptcy - Abandoned/Exempt	113m
Bankruptcy - ABC Assignments	113q
Bankruptcy - Chapter 7 No Asset (Insolvency only)	113a
Bankruptcy - Chapter 7 Asset (Insolvency only)	113b
Bankruptcy - Chapter 9 (Insolvency only)	113c
Bankruptcy - Chapter 11 (Insolvency only)	113d
Bankruptcy - Chapter 12 (Insolvency only)	113f
Bankruptcy - Chapter 13 Pre-Confirmation (Insolvency only)	113h
Bankruptcy - Chapter 13 Post-Confirmation (Insolvency only)	113i
Bankruptcy - Chapter 15	113p
Bankruptcy - Clerical Duties	611
Bankruptcy - Decedents	113s
Bankruptcy - Other Insolvency	113o
Bankruptcy - Receiverships	113r
Bankruptcy - Related Field Collection Areas TDA	101
Bankruptcy - Related Field Collection Areas TDI	201
Billing Analysis Report Tool (BART) Annual Recertification	605
Blood Donation	613
Break Time	611

- C -

CARE	Detail to Walk-In
Case Reviews - Managers	614
Case Reviews - Employees	611
Certificate of Nonattachment (Advisory only)	149
Civil Actions (Insolvency & Advisory only)	sc 131-139 (which rolls into 111)
Combined Federal Campaign (CFC) Coordinator Officer	404
CFC - Completing CFC Forms	611
CFC Key Person	611
CFC Loaned Executive	Detail to Other
Claims - TFRP (Advisory only)	sc 172 (which rolls into 117)
Claims - Other (Advisory only)	sc 185 (which rolls into 118)
Clerical	505/ 611
Coding and Editing of Adjustment Documents (Clerical only)	502
Collateral Agreements (Advisory only)	sc 184 (which rolls into 118)
Collateral Duties (i.e., EEO & Union Representative)	401
Collection Information Statements - TDA (Secure & Analyze)	101
Collection Strategy ATAT	309-339
Commissioner Representative (Manager or Official Management Detail)	610
Commissioner Representative (Bargaining Unit Employees)	611
Comp-Time Earned - (Field Collection Areas only)	710 and related activities
Comp-Time Earned - (A&I only)	To Appropriate Program Time Codes
Comp-Time Used - (Field Collection Areas only)	711
Comp-Time Used - (A&I only)	Not Reported
Comp-Time Earned (Religious - Field Collection Areas Only)	720 and related activities
Comp-Time Used (Religious - Field Collection Areas Only)	721
Compliance Initiative Programs (CIP)	Local time codes 301-303
Computer Downtime	623
Conducting Full Compliance Checks - TDI	201
Consultations by Managers (Management only)	614
Consultations with Managers -15 minutes or less (Employee only)	809
Consultations with Managers - Longer than 15 minutes (Employee only)	101/201
Coordinator Duties	404
Course Development - CPE	601
Course Development - RO/A&I Phase (Unit X)	602
Course Development - Other Training not CPE or RO/A&I Phase (Unit X)	605
Courtesy Investigations - TDA - Inter-Area	104
Courtesy Investigations - TDA - Intra-Area	101
Courtesy Investigations - TDI - Inter-Area	204
Courtesy Investigations - TDI - Intra-Area	201
CPE Training	601
Credit Hours Earned (Field Collection Areas only)	710 and related activities
Credit Hours Earned (A&I only)	To Appropriate Program Time Codes
Credit Hours Used (Field Collection Areas only)	711
Credit Hours Used (A&I)	Not Reported
CTRS Rollup Processing	611
Customer Service (Call Site)	Detail to ACS/Toll-Free
Customer Service (Walk-In)	Detail to Walk-In

- D -

Day Off Granted By Executive Order (Field Collection Areas only)	750
Day Off Granted By Executive Order (A&I)	Not reported
Decedent (Insolvency only)	sc 113s (which rolls into 113)
Decedent Estate (Advisory only)	sc 198 (which rolls into 119)
Deed Issuance (Advisory only)	sc 163 (which rolls into 116)
Delinquent Account Notice, ACS, and Unassigned Work	102
Delinquent Return Notice, ACS, and Unassigned Work	202
Detailed In to Field Collection Areas - From Another Business Operating Division (BOD) (Field Collection Areas only)	619
Detailed In - From Another BOD (A&I)	Detail In

DETAILED OUT: (TO THE FOLLOWING)

Another BOD (Criminal Investigation, Exam, etc.)	Other
Appeals	Other
CARE	Walk-In
CFC Loaned Executive	Other
Counsel	Other
Counter for Walk-In Office	Walk-In
Customer Service Telephone Operator (Call Sites)	ACS/Toll-Free
Customer Service for Walk-In Office	Walk-In
Department of Justice	Other
Disaster Assistance	Disaster Relief
Disclosure	Other
Learning & Education	Other
Magnetic Media Promotion	Stakeholder Liaison
Media Relations Office	Other
Small Business Workshop (SBW)	Stakeholder Liaison
Student Tax Clinic	Stakeholder Liaison
Tax Counseling for the Elderly (TCE)	Stakeholder Liaison
Tax Forum (Nationwide Tax Forums)	Other
Taxpayer Advocate Service (TAS)	TP Advocate
Taxpayer Education and Communication (TEC)	Stakeholder Liaison
Taxpayer Education Programs (Other)	Stakeholder Liaison
Telephones for Walk-In Office	Walk-In
Volunteer Income Tax Assistance (VITA)	Stakeholder Liaison
Walk-In Office	Walk-In

- D - (continued)

Determining Penalties Due on Returns TDI	201
Determining Status of Filing Requirements TDI	201
Determining the Appropriate TSIGN via Use of ZIP Codes (Clerical only)	505
Discharge of Property from Federal Tax Lien (Advisory only)	sc 141 (which rolls into 114)
Disclosure, Privacy Acts, and FOIA Function (A&I only)	183 (which rolls into 118)
Discussing Cases With Managers	101/201
Discussing Cases With Managers During a Performance Review	611
Discussing Cases With Employees	614
Distributing Mail - Clerical	505
Distributing Mail - Para-Professional and Professional	611
Documenting ICS Case History - TDA	101
Documenting ICS Case History - TDI	201

- E -

Embedded Quality Review (by managers)	614
E-File Program	Local time code 308
Employee Audit	611
Employee Involved in a Performance Review with Manager	611
End of Month Report Processing (ENTITY EOM)	611
Entering Appropriate Closing Action on TDIs	201
Equal Employment Opportunity (EEO Coordinator, Counselor, Investigator)	401
Estate Tax Lien (Advisory only)	sc 192 (which rolls into 110)
Extension of Time to Pay Due to Undue Hardship - Form 1127 (Advisory only)	102
Extension of Time to Pay Estate Tax - Form 4768 (Advisory only)	sc 199 (which rolls into 119)
Executive Order Granted Holiday (Field Collection Areas only)	750
Executive Order Granted Holiday (A&I only)	Not Reported

- F -

FedState Duties	610
Field Time	621
Files Maintenance - Files Request (Clerical only)	504
Flexi-place	622
FOIA/Disclosure (Advisory only)	sc 183 (which rolls into 118)
Foreclosures (Advisory only)	sc 146 (which rolls into 114)
FTD Alert	105
Full-Time Collateral Duties (not case work)	401
Full-Time Union Officials	401
Furlough (Field Collection Areas only)	740
Furlough (A&I only)	Not Reported

- G -

- H -

Holiday (Field Collection Areas only)	750
Holiday (A&I)	Not Reported

- I -

ICS/ENTITY Support	403
Identity Theft	624
IDRS Research - Case Related	101/201
IDRS Research - Case Related (Clerical)	502/505
Independent Administrative Reviewer (IAR) (Total Time) (Advisory only)	sc 411/412 (which rolls into 406)
Independent Administrative Reviewer (IAR) (Case Type) (Advisory only)	101/106
Initiating Courtesy Investigations	101/201
Insolvency - Abandoned/Exempt	113m
Insolvency - ABC Assignments	113q
Insolvency - Chapter 7 No Assets	113a
Insolvency - Chapter 7 Assets	113b
Insolvency - Chapter 9	113c
Insolvency - Chapter 11	113d

Insolvency - Chapter 12	113f
Insolvency - Chapter 13 Pre-Confirm	113h
Insolvency - Chapter 13 Post-Confirm	113i
Insolvency - Chapter 15	113p
Insolvency - Other Insolvency (A&I only)	113o
Insolvency - Receiverships	113r
Insolvency - Decedents	113s
Installment Agreements	101
Installment Agreements (Assigned to Another Function)	102
Installment Agreements, Determination - TDA	101
Installment Agreements, Monitor & Follow-Up Action - TDA	101
Installment Agreements, Secure Agreement - TDA	101
Installment Agreements (Reviewing Rejected Cases) Total Time (Advisory only)	sc 412 (which rolls into 406)
Installment Agreements (Reviewing Rejected Case) by Type of Case (Advisory only)	101/102
Inter-Area Other Investigations - TDA OI's	104
Inter-Area Other Investigations - TDI OI's	204
Interviewing Taxpayers and Examining Records to Determine Tax Liability - TDI	201
Instructor Assignment (not CPE or OJI)	604

- J -

Jeopardy Levies (Field Collection Areas only)	101
Jeopardy Levies (Advisory only)	sc 186 (which rolls into 118)
Judicial Foreclosures	sc 146 (which rolls into 114)
Judgment (Advisory only)	sc 135 (which rolls into 111)

- K -

- L -

Leave - Jury/Civil Court Witness/Military/Blood Donation/Office Closings, etc. (Administrative Leave) (A&I)	613
Leave - Jury/Civil Court Witness/Military/Blood Donation Office Closings, etc. (Administrative Leave) (Field Collection Areas only)	770
Leave (Annual, Sick)	613
Leave (Administrative) (Field Collection Areas only)	770
Leave (Administrative) (A&I only)	613
Leave Without Pay (LWOP) (Field Collection Areas only)	740
Leave Without Pay (LWOP) (A&I)	Not Reported
Levies - TDA	101
Liens (Filed, Refiled, Determination) (Field Collection Areas only)	101
Liens (Filed, Refiled, Released) (A&I)	108
Lien Priority - Other (Advisory only)	sc 148 (which rolls into 114)
Local Outreach (i.e., Speeches and Practitioner Workshops)	Local time codes 305–308
Locate/Contact/Interview Taxpayers/3rd Parties - TDA	101
Locate/Contact/Interview Taxpayers/3rd Parties - TDI	201
Lunch	Not Reported

- M -

Mail Distribution - Non–Clerical	611
Mail Distribution - Clerical	505
Management	610
Management Direct Case	614
Mandatory Briefings	605
Miscellaneous Direct (Field Collection Areas only)	809
Mutual Collection Assistance Request (MCAR) (Field Collection Areas only)	361

- N -

Nominee/Alter Ego Lien (Advisory only)	sc 191 (which rolls into 110)
Non–IRS Training: CPR, Defibrillator, etc., Attended During Work Hours	611
Non–Work Day (Field Collection Areas only)	760
Non–Work Day (A&I)	Not reported
Non-Judicial Foreclosures	sc 147 (which rolls into 114)
Notice of Federal Tax Lien - TDA - Filing, Release, Determination, etc. (Field Collection Areas only)	101
Notice of Levy Initiate and Follow-Up-Actions - TDA	101
NTEU Approved Annual Training	605
NTEU Full-time and Part-time	401

- O -

Offer In Compromise - Independent Reviewer rejected cases total time (Advisory only)	sc 411 (which rolls into 406)
Offer In Compromise Notice Account	102
Offer In Compromise No Open TDA	106
Offer In Compromise Open TDA	101
Offer In Settlement (A&I only)	sc 131 (which roll into 111)
Office Closings (Field Collection Areas only)	770
Office Closings (A&I only)	613
On-The-Job Instructor (OJI) Assignment	603
OJIs Performing Managerial Duties Such As Documenting Case Files or Performing Case Reviews	614
Online 5081 Annual Recertification	611
Overtime Worked (Field Collection Areas only)	730 and related items
Overtime Worked (A&I only)	To Appropriate Program Time Codes

- P -

Paid Suspension (Field Collection Areas only)	770
Paid Suspension (A&I only)	613
Para-Professional Time - TDA	101
Para-Professional Time - TDI	201
Part-Time Union Activities, e.g., Union Stewards	401
Payment Tracer Request (Form 4159)	101

Performing Miscellaneous Duties As Assigned (Clerical only)	505
Performing Sample Selection for Post Reviews (A&I only)	505
Petitions for Remission (Advisory only)	139
Prevention of Sexual Harassment (POSH) Bi-Annual Recertification	605
Pre-Seizure Planning (PALS only)	sc 158 (which rolls into 115)
Pre-Suit Reviews (Advisory)	138
Preparation of Record 21, Record of Seizure and Sale of Real Estate (Advisory only)	sc 163 (which rolls into 116)
Preparing Travel Vouchers	611
Processing and Routing Case Related Mail (Clerical only)	505
Processing and Routing Non-Case Related Mail (Clerical only)	611
Processing Forms (Insolvency only)	611
Processing Forms (Advisory and Field Collection Area Clerical only)	505
Processing Proof of Claim, Loading AIS Data, Mailing Claims (Insolvency only)	611
Processing Payments, Trustee Bulk Check, Voucher Preparation (Insolvency only)	611
Property Appraisal Liquidation Specialist (PALS) (Advisory only)	sc 151–158 (which rolls into 115)

- Q -

- R -

Redemption Investigation (Advisory only)	sc 144 (which rolls into 114)
Redemption Investigation (PALS) (Advisory only)	sc 155 (which rolls into 115)
Referrals to Criminal Investigation	101/201
Referrals to Other Divisions	101/201
Release of Right of Redemption (Advisory only)	sc 145 (which rolls into 114)
Reporting/Resolving Non–ICS/ENTITY System Problems	402
Reporting/Resolving ICS/ENTITY System Problems	403
Research Necessary to Complete Payment and Credit Transfer Requests - Clerical	502
Researching IDRS (Non–Clerical only)	101/201
Researching IDRS (Clerical only)	502/505
Reserved Time Codes (A&I only)	301 - 303 and/or 305 - 306
RO/A&I Phase (Unit X) Training	602
RO/A&I Phase (Unit X) Advanced Technical Training	602
RO/A&I Phase (Unit X) Training - Managerial	605
RO/A&I Phase (Unit X) Technical Training for GS-13 ROs	602
Reviewing Documents for Accuracy and Completeness - Clerical	505
Routing Documents to the Appropriate Function - Clerical	505

- S -

Savings Bonds Coordinator	404
Searching Office Records and Directories	101/201
Securing Delinquent and Current Returns - TDI	201
Securing Payment of the Tax Liability	101/201
Seizure and Sale Actions (Advisory only)	sc 161-165 (which rolls into 116)
Seizure and Sale Actions - TDA (Field Collection Areas only)	101
Seizure - Intervening Claims (Advisory only)	sc 164 (which rolls into 116)
Seizure - Surplus Money Proceeds (Advisory only)	sc 164 (which rolls into 116)
Self-instructional Training Courses	605
Serving Subpoena/Summons for Appeals, Department of Justice (DOJ), Counsel (if case is assigned, charge time directly to case)	360
Solution Saturday (or other similarly named events)	362
Subordination of Federal Tax Lien (Advisory only)	sc 142 (which rolls into 114)
Subpoena (Advisory only)	sc 136 (which rolls into 111)
Suits (Advisory only)	sc 131–134 (which rolls into 111)
Suits or Other Legal Action - TDA (Field Collection Areas only)	101
Suits or Other Legal Action - TDA (A&I only)	sc 131 - 139 (which rolls into 111)
Summons - Assigned TDA/TDI	101/201
Summons Referral	109
Supplemental Training - NOT CPE, RO/A&I Phase (Unit X), OJI, or Instructor Assignment	605
Support of Commissioner's Representative Activities	610/611
Survey Coordinator	404
Survey Feedback Meeting	611
Survey Participation (taking the survey)	611
Suspension - Paid (Field Collection Areas only)	770
Suspension - Paid (A&I only)	613
Suspension - Unpaid (Field Collection Areas only)	740
Suspension - Unpaid (A&I only)	Not Reported

- T -

Tax Forum (Nationwide Tax Forums)	Detailed Out - Other
Taxpayer Advocate Service (TAS)	107
Taxpayer Delinquency Account (TDA) (OI)	101
Telecommunications Asset Tool (TAT) [formerly Billing Analysis Reporting Tool (BART)]	605
Time Entry on ICS or Form 4872-B	611
Training	601-605
Training - CPE	601
Training - Instructor Assignment (not CPE or OJI)	604
Training - OJI Assignment	603
Training - RO/A&I Phase (Unit X)	602
Training - All Other Training	605
Train-the-Trainer for CPE	601
Train-the-Trainer for OJI	603
Train-the-Trainer for RO/A&I Phase (Unit X)	604
Train-the-Trainer for All Other Training	604
Training - CPE Course Development	601

Training - OJI Course Development	603
Training - RO/A&I Phase (Unit X) Course Development	604
Training - All Other Training Course Development	604
Training - Instructor Lesson Prep for CPE	601
Training - Instructor Lesson Prep for OJI	603
Training - Instructor Lesson Prep for RO/A&I Phase (Unit X)	604
Training - Instructor Lesson Prep for All Other Training	604
Travel - Administrative Meetings	611
Travel - Management Purposes	610
Travel - Training Related	As appropriate: 601, 602, 603, 604, 605
Travel - TDA Related	101
Travel - TDI Related	201
Trust Fund Recovery Penalty (A&I only)	sc 171 - 176 (which rolls into 117)
Trust Fund Recovery Penalty in Appeals (A&I)	sc 176 (which rolls into 117)
Trust Fund Recovery Penalty (TDA) (Field Collection Areas only)	101
Typing Letters, Forms, etc.	505/611

- U -

Unassigned Delinquent Account Work - TDA	102
Unassigned Delinquent Return Work - TDI	202
UNAX Annual Recertification	605
Unpaid Suspensions (Field Collection Areas only)	740
Unpaid Suspensions (A&I only)	Not Reported

- V -

Verify Assets and Liabilities - TDA	101
Volunteer Income Tax Assistance (VITA)	Detail to Stakeholder Liaison
Voting - Time Granted To Vote In Certain Locations (A&I only)	613
Voting - Time Granted To Vote In Certain Locations (Field Collection Areas only)	770

- W -

Walk-In Office	Detail to Walk-In
Withdrawal of Notice of Federal Tax Lien (Advisory only)	sc 143 (which rolls into 114)
Witness Appearance - Case Not Opened In Any Collection Function (A&I only)	sc 187 (which rolls into 118)
Witness Appearance - Case Open in Collection	time code as applicable
Writs of Entry (Advisory only)	sc 137 (which rolls into 111)

- X, Y, Z -

Note:

The table below provides valid cross-functional management time codes.

Valid Managerial Time Codes

401	Collateral Duties
402	ADP Support
403	ICS/ENTITY Support
601	CPE
603	OJI Assignment
604	Instructor Assignment
605	All Other Training
610	Management
613	Leave
614	Management Direct Case
622	Flexi-place
623	Computer Downtime
624	Identity Theft

619 - 770 ICS only time codes

Note:

The table below provides valid clerical time codes for Secretaries.

Valid Clerical Time Codes

401	Collateral Duties
402	ADP Support
403	ICS/ENTITY Support
404	Coordinator Duties
502	Analysis & Perfection
504	Files Maintenance
505	Clerical
601	CPE
603	OJI Assignment
604	Instructor Assignment
605	All Other Training
611	Administrative
613	Leave
622	Flexi-place
623	Computer Downtime
624	Identity Theft

619 - 770 ICS only time codes

Exhibit 5.2.1-2
Field Collection Operational Time Codes (Definitions)

The basic premise for time reporting is, the type of taxpayer case controls where employee time is being charged. The time codes in this exhibit apply to all Field Collection employees as follows: Field Collection Area, Advisory (ADV) and Insolvency (INS). The time codes are cross-functional, unless otherwise indicated.

Refer to IRM Exhibit 5.2.1–5, *Time Code Matrix for Field Collection Areas*; IRM Exhibit 5.2.1–6, *Time Code Matrix for Advisory (ADV);* and IRM Exhibit 5.2.1–7, *Time Code Matrix for Insolvency (INS)*, for more detailed information. Program time codes are generally divided into the following categories, with some exceptions explained in detail later in this section.

100 Series:	Direct time spent on Balance Due accounts or programs
200 Series:	Direct time spent on Delinquent Return investigations or programs
300 Series:	Direct time spent on Compliance Initiative Programs, local outreach, Collection Strategy ATAT cases, Appeals, MCAR, Solution Saturday, and other reserved specialty programs
400 Series:	Non–direct time spent on Collateral Duties, Automated Data Program (ADP) Support, ICS/ENTITY Support, Coordinator Duties, and Independent Reviewer work
500 Series:	Direct time spent by clerical and other support personnel for support of assigned casework in the group
600 Series:	Overhead time, Management Direct Case time, and Informational Time
700 - 800 Series:	ICS and ENTITY only time codes for Field Collection Areas that track hours to balance time on those systems

Direct time codes track hours spent on assigned casework. Hours input directly to assigned cases roll into direct time codes in the 100 and 200 series.

Non–direct time codes in the 400 series (except 406) track hours spent on daily activities that are not related to casework, such as:

- Collateral assignments
- ADP support
- ICS/ENTITY support
- Coordinator duties

Overhead time codes in the 600 series (except 614, and 619-623) track hours spent on the following activities:

- Training
- Administrative time
- Management
- Leave

Local time codes are used for Compliance Initiative Programs (CIPs) and outreach activities. Unnamed local time codes 301 through 303 and 305 through 308 already exist on ICS and on Form 4872-B, *Collection Daily Time Utilization Report.* Once a specialized program has been initiated by area and/or territory management, a title is assigned in the CTRS program by the CTRS WAS. A CIP (301 through 303) is developed when certain market segment studies are undertaken. Local outreach programs (305 through 308) are services provided by IRS to certain groups who could benefit from IRS assistance. Time code 308 has been designated for use by the E-File program, and must be established by the CTRS WAS.

Informational time codes capture time spent by Independent Administrative Reviewer (time code 406), employees performing official duties while in the field (time code 621), and while working in a Flexi-place location (time code 622). Also included is a time code for capturing the hours when computers are offline (time code 623) and Identity Theft (time code 624). While these codes are for informational purposes only, they are no less important since they reflect our accomplishments in how we meet program goals. The amount of time charged to these codes will not affect the overall balance of time charged for the day. Since these codes are informational, it is important that time is also charged to the appropriate program time codes for work performed during this time.

Detailed-In hours are reported on Form 4872-B, *Collection Daily Time Utilization Report,* by A&I groups. Field Collection Area groups report detailed in hours on ICS to time code 619, which is shown as an informational line item.

Detailed-Out hours are any programs identified as detailed out by Enterprise Collection Strategy (ECS) or Field Collection. Detailed out hours are reported on Form 4872-B, *Collection Daily Time Utilization Report*, by A&I groups and on ICS to time code 620 by Field Collection Area groups using subcategory time codes 62A-62G for specific activities such as Walk-In, ACS/Toll-Free, TP Advocate, Reserved, Stakeholder Liaison, Disaster Relief, and Other.

ICS and ENTITY time codes are resident only on their systems for use in reporting and balancing time. During the CTRS interface, some of these codes roll up to appropriate time codes shown on the Form 4872, *Collection Activity Report.*

All employees with assigned cases, including those in Offer in Compromise (OIC) groups, will charge time directly to their assigned cases. Employees with ICS functionality are responsible for ensuring that their assigned cases are coded with the appropriate case code and subcodes. Maintenance of proper case codes and subcodes is critical to business planning, monitoring, measurement, and feedback. Proper case subcodes ensure that time charged will tally under the appropriate program code for the NO-5000-23, *Collection Workload Indicators Report (C-23),* that is systematically produced at month end by the CTRS analysts in Collection Data Assurance (CDA).

All Collection employees will use either ICS or Form 4872-B, *Collection Daily Time Utilization Report,* to report hours and activity. At the end of each month, time and operational data from ICS and ENTITY and Form 4872-B, *Collection Daily Time Utilization Report,* is combined to produce Form 4872, *Collection Activity Report,* for each group via CTRS. The group data is then processed by the WAS and validated by the VTS. The area data file is generated and systemically sent to the CTRS server. CTRS analysts process all area files and produce the C-23. The C-23 report is available for viewing using Monarch software on the Collection Office Information System (COINS) website and Business Objects (SB/SE Collection Field Collections).

100 SERIES (Field Collection)

Direct time codes in the 100 series include all TDA (Bal Due) time and activity.

101 TAXPAYER DELINQUENCY ACCOUNT (TDA) DIRECT CASE (Field Collection)

This time code covers all actions taken by employees working on and disposing TDAs and OIs generated from within an Area, e.g. bankruptcy investigations. OIs received from local Advisory and Insolvency are also considered within an Area. Hours charged to a TDA case systemically roll into TC 101.

Note:

Field Collection Area employees charge time directly to cases on ICS.

Listed are the types of activities, not all inclusive, that should be reported under this time code.

    A. Analyzing the case, developing a plan of action and documenting ICS and/or case history sheets.

    B. Consulting with the manager on a case for a period of more than 15 minutes.

    Note:

Collection consultations are non–evaluative in nature and are not included in managerial performance appraisals, therefore time will be charged to the case, not time code 611 Administrative.

C. Locating, contacting and interviewing taxpayers and/or third parties; including all TDA related travel.

D. Securing and analyzing collection information statements, verifying assets and liabilities, determining lien priorities, and the fair market value of assets; securing and evaluating information required to prepare Form 53, Report of Currently Not Collectible Taxes, and preparing necessary documents. This includes electronic research on case related issues (i.e., e-mail/Internet). However, non–case related electronic research (i.e., e-mail/Internet) should be charged to time code 611 Administrative.

E. Preparing jeopardy, quick or prompt assessment recommendations on balance due cases.

F. Determining the maximum ability to pay and securing Installment Agreements; monitoring and follow-up action on Installment Agreement accounts; and follow-up on suspended accounts.

G. Preparing a Notice of Federal Tax Lien, release, and/or refiling determinations and issuing appropriate form(s). ROs should apply time directly to cases when making lien determinations and when they physically file Notice of Federal Tax Lien.

H. Initiating and serving Notices of Levy and taking appropriate follow-up actions.

I. Conducting seizure actions, including the preparation and processing of all necessary documents.

Note:

Time code 116 and its subcategory codes are reserved for Advisory employees working on seizure file maintenance and related actions. Time code 115 and its subcategory codes are reserved for PALS working on seizure and sale cases.

J. Issuing delinquent account related summonses and taking appropriate follow-up actions.

K. Preparing adjustment actions such as Form 3870, *Request for Adjustment,* Form 4159, *Payment Tracer Request,* corrections and changes to the Master File, Form 2363, *Request for IDRS Input,* for BMF/EO ENTITY Change, and Form 3177, *Notice of Action for Entry on Master File,* by Field Collection Area and A&I employees. This does not apply to Field Collection Area clerical employees.

L. Preparing TFRP assessments and completing all required conferences, forms, and documents.

Note:

Time code 117 and its subcategory codes are reserved for the review and processing of TFRP case files, etc., by Advisory employees.

M. Preparing referrals to other Operating units, including assaults, threats, harassment, and attempted bribe reports.

N. Securing Form 900, *Tax Collection Waiver.*

O. Recommending placing taxpayers under the Trust Fund Compliance Program as outlined in IRM 5.7.2, *Trust Fund Compliance, Letter 903 Process.* This includes monitoring and follow-up actions.

P. Recommending institution of suits or other legal action.

Note:

Time code 111 and its subcategory codes are reserved for Advisory and Insolvency processing of suits.

Q. Preparing reports to notify Insolvency of bankruptcy receivership, or Advisory of decedent estate proceedings.

Note:

Time code 113 is reserved for Insolvency processing of bankruptcy and time code 198 for Advisory processing of decedent estate cases.

R. Discussing a specific case, cases, or case actions with a manager, except during a performance review.

Note:

Time spent by employees during a managerial performance review of inventory, is reported under operation code 611, Administrative.

S. Review of proposed rejected Installment Agreement (IA) by Independent Administrative Reviewer (IAR) and all actions related to the review.

Note:

IAR time for IA review will also be reported under subcategory code 412, IAR IA Review.

T. Time spent on Backup Withholding (BWH) activities which generated a TDA taxpayer contact.

Note:

Time code 101 should not be used by Advisory employees unless there is no other case-related time code for which the time can be reported.

U. Time spent by a revenue officer explaining or soliciting and perfecting an offer.

Note:

Time code 106 is reserved for employees working an assigned offer in compromise case.

102 UNASSIGNED DELINQUENT ACCOUNT WORK (Field Collection Area and Advisory)

This time code covers all time spent by employees while working and disposing of unassigned delinquent account work, such as delinquent account notices (including those generated by the ACS/Toll-Free call sites) and time spent working with walk-in taxpayers or handling incoming telephone calls on open ACS delinquent accounts when these activities are not a part of a formal detail. In addition, time spent reviewing and forwarding an offer in compromise to Centralized Offer In Compromise (COIC) for processing on an ACS or queue account, or working an intra-area OI on an offer in compromise, should be reported under this code.

Also captured under this time code is the time spent providing assistance to Examination taxpayers that want to enter into an installment agreement, and the time spent by ROs assisting revenue agents with cases that are assigned to SB/SE. However, this time code does not apply to assigned Abusive Scheme cases, and any work performed should be charged to the appropriate Collection Strategy time code (309 through 339).

The examples listed under time code 101 relate to the types of activities to be reported to time code 102 when working on unassigned delinquent account work.

Note:

Time code 102 should only be used by Advisory employees when reviewing Form 1127, <u>Extension of Time to Pay Due to Undue Hardship</u>, or there is no other case-related time code for which the assignment time can be reported.

Inventory is only tracked by Advisory for this time code.

Receipt of Form 1127 cases are counted when the Form 1127 is received in Advisory.

Dispositions are counted when the Form 1127 is accepted, rejected or closed as unprocessable.

104 INTER-AREA DELINQUENT ACCOUNT OTHER INVESTIGATIONS (OI's) (Field Collection Area)

This time code is for time spent by employees working OIs on balance due (bal due) cases, including OIs on closed offers in compromise, received from outside the area (inter-area). For offer in compromise cases, the subcode should be updated to 104 in instances when an OI is issued to the field in conjunction with the reassignment of a closed offer investigation. Time should also be reported to 104 on an Appeals Research Investigation (ARI) issued by Appeals that relates to an offer in compromise. Activities listed under time code 101, when performed on an OI, are to be charged to 104. In order to properly account for time it is necessary that the case is subcoded as 104.

This code excludes time spent initiating inter-area courtesy investigations, or working OIs generated within the area (intra-area). Those actions should be reported under time code 101, or directly to the assigned case. See also *IRM 5.2.1.10(3) through 5.2.1.10(6) ICS and ENTITY Subcodes (Field Collection Areas only)* for OI sub-coding.

Note:

Time code 104 should not be used by Advisory employees. All case work should be controlled and time reported under the specific time codes for casework.

105 FTD ALERTS (Field Collection Area)

This time code covers all actions taken by employees while working assigned quarterly FTD Alerts. Alerts are used to determine an employer's compliance with employment tax deposit requirements for the quarter of Alert issuance, and for subsequent quarters until the taxpayer is brought into full compliance. This time code encompasses all of the actions outlined in IRM 5.7.1,*Collecting Process, Trust Fund Compliance Handbook, FTD Alerts,* including receiving alerts, compiling case files, conducting taxpayer contacts, and completing follow-up and closing actions.

Quarterly systemic issuances of FTD Alerts are sent to ICS the last week of the reporting cycle.

Note:

When the FTD Alert is closed and a bal due module is created on ICS to continue work on the case, the subcode 105 will be systemically updated by ICS and all future case time and activity will be reported under the new case code or subcode.

106 OFFER IN COMPROMISE (Field Collection Area and Advisory)

This time code covers all actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on Form 656, *Offer in Compromise*. This includes receiving offers, compiling case files, requesting data and conducting offer investigations. This time code is not valid for clerical employees. Area offices not involved in the offer program should verify that any time reported under this code relates to an open offer in compromise investigation. The time spent completing Form 657, *Offer in Compromise-Revenue Officer Report,* and forwarding the offer to COIC for processing should not be reported to time code 106. The case code on ICS should only be updated to 106 by an offer group upon receipt of the offer file for investigation after the processability determination has been made. The receiving manager of the closed offer updates the sub code.

If an offer is received by an ATAT revenue officer and it is determined that the offer was submitted to delay collection and the case is forwarded with Form 657, *Offer in Compromise-Revenue Officer Report,* this case's time code should remain coded as ATAT (ICS sub codes 309-339). If an offer is received on an ATAT case and is worked by the OIC Specialist, that case will be coded 106 OIC.

This time code also covers reviews by the Independent Reviewer of proposed rejected offer in compromise and all actions related to the review.

Note:

IAR time for OIC review will also be reported under subcategory code 411, IAR OIC Review.

107 TAXPAYER ADVOCATE SERVICE (TAS) (Field Collection Area and Advisory)

This time code covers administrative actions taken by employees while handling cases referred by TAS including; controlling cases on ICS, documenting actions, monitoring the case to a pending (PN) status, and maintaining TAS case logs. Revenue officers should charge time to 107 only if they have a valid TAS case assigned to them. Actions taken on resolving case issues should be reported under the appropriate time code for that type of case. For example, if an Advisor is working a TAS referral on a Trust Fund Recovery Penalty (TFRP) claim, the majority of time spent on that case should be reported under subcategory code 171.

Receipts are counted when a written request for assistance is received and an OI is opened on ICS.

Dispositions are counted when a response is provided to TAS or TAS has closed the case.

108 TOTAL ALS LIEN ACTIVITY (Advisory)

This time code covers all actions taken by employees related to filing, re-filing and releasing a Notice of Federal Tax Lien and maintaining the Automated Lien System (ALS) database. This time code does not cover actions performed by Field Collection Area employees with assigned TDAs or Advisory and Insolvency employees when the actions are in association with an assigned case.

Receipts are counted when a request for filing, re-filing, release or revocation of release is received and the action is not being taken as part of working another action code. Example: if there is an open Suit by USA control and the Notice of Federal Tax Lien (NFTL) is being re-filed as part of maintaining lien priority in the litigation, then the action would fall under code 131. If there is a request to revoke the release of a NFTL and no other Advisory action is open or expected to be opened, then time code 108 is used.

Dispositions are counted when the action is completed.

109 SUMMONS (Field Collection Areas and Advisory)

FIELD COLLECTION AREAS (ROs)

Field Collection Area revenue officers use this time code **only** when in support of Advisory for summons enforcement.

Time spent on the following actions is charged directly to the assigned case:

- ROs prepare summonses using ICS templates and the ICS Summons application.
- ROs serve summonses or subpoenas to taxpayers whose cases are in their assigned inventory.
- ROs may have a witness role with Department of Justice (DOJ).

Note:

Revenue officers who serve summonses or subpoenas for Appeals, Department of Justice, and/or Area Counsel on unassigned cases should report time to time code 360 Appeals. If the case is assigned to the revenue officer, time should be charged directly to the case. Do not report the time to TC 109 Summons.

ADVISORY

This time code covers all actions taken by Advisory employees related to summons activity, including activities related to processing or monitoring summons for enforcement.

Receipts are counted when a request to enforce a summons is received in Advisory.

Dispositions are counted when the referral actions on a summons has been rejected, enforced or withdrawn, or the case is resolved.

ROs will work with Advisory and Area Counsel in some instances when a taxpayer fails to comply with a certain summons request.

Note:

Receipt and disposal inventory is tracked only by Advisory.

110 TOTAL LIEN AND LEVY ISSUES (A&I)

This time code covers all actions related to reviewing special lien or levy requests and resolving lien or levy problems.

This time code is further defined by three subcategory codes (191 - 193) under which time should be specifically reported by Advisory. Insolvency may use subcategory 193 only. The sum of subcategory codes 191 through 193 will equal the total reported to time code 110.

191 NOMINEE/ALTER EGO

This subcategory covers all time spent reviewing requests for nominee/alter ego lien or levy, including reviewing requests, coordinating with Counsel, and preparing necessary documents.

Receipts are counted when a request for nominee/alter ego is received.

Dispositions are counted when lien filing or levy determination is made and is returned to requestor.

192 ESTATE TAX LIEN

This subcategory covers all time spent reviewing and processing estate tax liens, including reviewing requests, preparing Form 668-H, *Notice of Federal Estate Tax Lien Under Internal Revenue Laws,* and Form 668-J, *Notice of Federal Estate Tax Lien Under Internal Revenue Laws,* or related documents, and monitoring liens for release.

Receipts are counted when a lien request is received.

Dispositions are counted when the lien statute expires or the lien is otherwise satisfied and released.

193 LIEN/LEVY ACTIVITIES

This subcategory covers all time spent by Advisory and Insolvency working levy and lien issues not specifically identified in other subcategory codes, including Notice of Duplicate Lien Filing and Revocation of Certificate of Release, and resolving lien/levy inquiries. This code also covers time spent on FPLP activities. This code is also used by Advisory and Insolvency employees who are assisting PALS on a sale of property.

Receipts are counted when a request is received.

Dispositions are counted when the issue is resolved.

111 TOTAL SUITS (Advisory)

This time code covers all actions related to recommendations for suit by the United States, civil actions involving the United States, suits against IRS employees, offers in settlement, and requests for writs of entry.

This time code is further defined by nine subcategory codes (131-139) under which time should be specifically reported by Advisory only. The sum of subcategory codes 131 through 139 will equal the total reported as time code 111.

131 SUITS BY USA

This subcategory covers all time spent controlling and monitoring suit recommendations from ROs and other collection personnel, coordinating actions with Counsel and the Department of Justice (DOJ), and monitoring the case until resolution or judgment.

Receipts are counted when a suit recommendation has been reviewed, approved by the appropriate officials, and forwarded to Counsel.

Dispositions are counted when the suit is adjudicated, dismissed or settled and the DOJ closes their case or the suit is recommended.

132 SUITS AGAINST USA

This subcategory covers all time spent responding to litigation filed by taxpayers, excluding suits filed against specific IRS employees or TFRP refund litigation, coordinating actions with Counsel and the DOJ, and monitoring the case until resolution.

Receipts are counted when Advisory receives notice of a docketed case.

Dispositions are counted when the suit is adjudicated, dismissed, or settled and the DOJ closes the case.

133 EMPLOYEE SUITS

This subcategory covers all time spent responding to litigation filed by taxpayers against specific employees, including coordinating actions with Counsel and the DOJ and monitoring the case until resolution.

Receipts are counted when Advisory receives notice of a docketed case.

Dispositions are counted when the suit is adjudicated, dismissed, or settled and the DOJ closes the case.

134 TFRP REFUND SUITS

This subcategory covers all time spent responding to litigation filed by taxpayers for refunds related to TFRP assessments, including coordinating actions with Counsel and the DOJ and monitoring the case until resolution.

Receipts are counted when Advisory receives notice of a docketed case.

Dispositions are counted when the suit is adjudicated, dismissed, or settled and the DOJ closes the case.

135 JUDGMENT

This subcategory covers all time spent monitoring judgments obtained for the IRS and coordinating enforcement actions with field ROs.

Receipts are counted when the government is awarded a judgment from civil litigation.

Dispositions are counted when the judgment is collected, settled, expired, or determined to be uncollectible.

136 SUBPOENA

This subcategory covers all time spent processing subpoena requests from the DOJ.

Receipts are counted when a subpoena is received in Advisory for processing.

Dispositions are counted when the subpoena is sent to the field and all required Advisory actions have been taken.

137 WRIT OF ENTRY

This subcategory covers all time spent reviewing and processing requests for writs of entry from ROs, writs served, and coordinating actions with Counsel.

Receipts are counted when a request for writ is received from a revenue officer.

Dispositions are counted when the writ of entry has been obtained, rejected, or withdrawn.

138 PRE-SUIT REVIEWS

This subcategory covers all time spent by Advisory employees reviewing suit recommendations prior to sending the case forward to Counsel or back to the originator.

Receipts are counted when a suit recommendation is received.

Dispositions are counted when the suit recommendation is approved by Advisory and the designated management official(s) and sent to Counsel or the recommendation is returned to the initiating employee.

If the suit is forwarded to Counsel, then the Non-Field (NF) Other Investigation (OI) is closed and a new NF OI is opened under code 131 for monitoring of the suit in Counsel, DOJ and the courts.

139 PETITIONS FOR REMISSION

This subcategory covers all time spent by Advisory employees working cases involving petitions for remission.

Receipts are counted when a referral for a petition of remission is received.

Dispositions are counted when the petition of remission is closed and a decision is made not to proceed or after all collection actions are completed. The decision on whether or not to honor the petition is made by the agency receiving the petition.

112 TOTAL ADVISORY OPINIONS (Advisory)

This time code covers all actions taken by employees relating to requests for oral or written advice received from IRS personnel, taxpayers, or practitioners which does not pertain to an open case file in Advisory. When requests for advice relate to an open case file in Advisory, the time expended is charged to the subcategory time code for the case.

This time code is further defined by three subcategory codes (121-123) under which time should be specifically reported by Advisory only. The sum of subcategory codes 121 through 123 will equal the total reported as time code 112.

121 COUNSEL REFERRAL

This subcategory covers time spent reviewing and processing requests for Advisory opinions, coordinating reviews with Counsel, if necessary, and preparing responses.

Receipts are counted when written requests for opinion are received.

Dispositions are counted when a response is sent to the requestor.

122 ORAL OPINION

This subcategory covers time spent answering procedural and technical, non–case related inquiries, from internal and external customers.

Receipts are counted when an inquiry is received.

Dispositions are counted when a response is provided to requestor.

Note:

ICS modules for oral opinions should be opened at the point when it is determined that a subsequent contact will be made with the requestor or follow-up action is required. If an ICS module is not needed, time spent responding to inquiries should still be recorded under this code and receipts and dispositions should be manually counted.

123 LIAISON/CORRESPONDENCE

This subcategory includes time spent coordinating Appeals Research Investigations (ARIs), assisting Appeals and Counsel on general issues not directly related to a specific case, and providing technical response to requests for written guidance on general issues not directly related to a specific case.

Receipts and dispositions are counted for ARIs in this subcategory.

If an inquiry is related to a taxpayer case, an ICS module under the specific program area should be opened and time reported under that specific code.

Note:

ARIs on CDP related OIC investigations will be reported under time code 120.

113 TOTAL INSOLVENCY (A&I)

This time code covers all actions taken by employees relative to bankruptcy proceedings, receivership proceedings, assignment for the benefit of creditors, and corporate dissolutions. Activities include plan review for feasibility in asset cases, compliance for cases where IRS was notified, determining classification of tax and calculating proofs of claim, identifying and addressing TFRP issues, valuation of the equity in assets, dischargability determinations related to all chapters of bankruptcy, fraud referrals, exam referrals and preparation of referrals and opinions to Counsel or the U.S. Attorney. Electronic research and Internet time spent on bankruptcy related issues should be reported under the specific bankruptcy chapter time code. On occasion, Advisory may get involved with cases that are in bankruptcy. Time spent by Advisory employees on these cases should be charged to 113o.

Time reported under Insolvency begins when a notice of the proceeding is received from the court under Bankruptcy Rule 2002(a) and (j). Time reported under Insolvency ends when the determination is made that no further case actions or follow-ups are required.

Time spent working inventory reports including Automated Insolvency System (AIS), Automated Proof of Claim (APOC), Litigation Transcript System (LTS), Generalized Unpostable Framework (GUF), Litigation Accounts Management System (LAMS), and the 5000 series Collection Activity Reports (CAR), should be reported under the related bankruptcy chapter time code.

Time spent on Field Collection Area balance due cases that have related Insolvency accounts should be reported under time code 101. Time spent on securing delinquent returns should be reported under time code 201.

Time spent on the following clerical activities in Insolvency should be reported under time code 611:

- Retrieving and distributing AIS reports
- Distributing and processing incoming and outgoing mail
- Processing payments and vouchers via Form 3210, *Document Transmittal*

Note:

Electronic research and Internet time spent on bankruptcy related issues should be reported under the specific bankruptcy chapter time code. Non–case related e-mail and Internet research activity should be charged to administrative time code 611.

There are thirteen subcategory codes under this time code to track time and inventory information by Bankruptcy Code Chapter. The sum of subcategory codes 113a through 113s will equal the total reported to time code 113. They are:

113a CHAPTER 7 - NO ASSET

This subcategory covers all time spent on cases while classified as a Chapter 7 No Asset.

Receipts are counted when Chapter 7 No Asset cases are reassigned from Centralized Insolvency Operation (CIO) or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

113b CHAPTER 7 - ASSET

This subcategory covers all time spent on cases while classified as a Chapter 7 Asset.

Receipts are counted when Chapter 7 Asset cases are assigned via Case Assignment Guide (CAG); cases are reassigned from CIO or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

113c CHAPTER 9

This subcategory covers all time spent on Chapter 9 cases.

Receipts are counted when Chapter 9 cases are manually assigned or assigned via CAG.

Dispositions are counted when cases are closed on AIS.

113d CHAPTER 11

This subcategory covers all time spent on Chapter 11 cases.

Receipts are counted when Chapter 11 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter.

Dispositions are counted when cases are closed on AIS or converted to another chapter.

113f CHAPTER 12

This subcategory covers all time spent on Chapter 12 cases.

Receipts are counted when Chapter 12 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter.

Dispositions are counted when cases are closed on AIS or converted to another chapter.

113h CHAPTER 13 - PRE-CONFIRMATION

This subcategory covers all time spent on Chapter 13 cases until the case is confirmed by the court.

Receipts are counted when Chapter 13 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

113i CHAPTER 13 - POST-CONFIRMATION

This subcategory covers all time spent on Chapter 13 cases after the case is confirmed by the court.

Receipts are counted when Chapter 13 cases are reassigned from CIO to address post-confirmation issues after they had been reassigned to CIO after confirmation. This time code does not include post-confirmation Chapter 13 cases received for the first time that require an initial case analysis as this is captured in Time Code 113h.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

113m ABANDONED/EXEMPT PROPERTY

This subcategory covers all time spent by advisors and specialists when investigating the collection potential of assets on cases (all chapters) where the taxpayer has been discharged from bankruptcy and a Notice of Federal Tax Lien (NFTL) was on file. This also includes time spent when investigating excluded assets, whether or not a NFTL is on file. This line captures inventory of cases for which investigations of exempt/abandoned/excluded property are being completed. These are usually Chapter 7 No Asset and Chapter 7 Asset cases.

113o OTHER INSOLVENCY

This subcategory covers time spent by Insolvency employees working Insolvency inventory where the activity does not fit into one of the subcategory codes (113a through 113r). Advisory may get involved in bankruptcy cases, and time spent by Advisory employees on bankruptcy cases would be included in this time code.

Time reported by Insolvency employees begins when a notice of the proceeding is received from the court under Bankruptcy Rule 2002(a) and (j). Time reported under Insolvency ends when the determination is made that no further case actions or follow-ups are required.

Time spent working Automated Insolvency System (AIS) inventory reports, Automated Proof of Claim (APOC), Litigation Transcript System (LTS), Generalized Unpostables Framework (GUF), Litigation Accounts Management System (LAMS), and Collection Activity Reports (CAR) in the 5000 series, should be reported under the related bankruptcy chapter time.

113p CHAPTER 15

This subcategory covers time spent by Insolvency employees working Insolvency inventory on foreign cases.

Receipts are counted when Chapter 15 cases are assigned via CAG.

Dispositions are counted when cases are closed on AIS.

113q ABC Assignments

This subcategory covers all time spent on Assignment for the Benefit of Creditors (ABC) cases.

Receipts are counted when ABC cases are manually assigned.

Dispositions are counted when cases are closed on AIS.

113r Receiverships

This subcategory covers all time spent on Receivership cases.

Receipts are counted when Receiverships are manually assigned.

Dispositions are counted when cases are closed on AIS.

113s Decedents

This subcategory covers all time spent on Decedent cases.

Receipts are counted when Decedents are manually assigned.

Dispositions are counted when cases are closed on AIS.

114 TOTAL DISCHARGES/FORECLOSURES (Advisory)

This time code covers actions taken by employees relating to foreclosures, redemptions, waivers of right of redemption, applications for discharge of property, subordinations, non–attachments of lien and bulk sales. Time spent providing advice prior to receipt of a written application should be charged to subcategory code 122, Oral Opinion.

This time code is further defined by nine subcategory codes (141-149) under which time should be specifically reported by Advisory only. The sum of subcategory codes 141 through 149 will equal the total reported to time code 114.

141 DISCHARGE

This subcategory covers all time spent processing and reviewing application for discharge (including estate tax liens), coordinating issuance of documents, monitoring case, and posting payments.

Receipts are counted when the initial written application for discharge is received.

Dispositions are counted when a determination is made and required checks or documents are received or there is no response from the taxpayer 30 days after the deadline for response.

142 SUBORDINATION

This subcategory covers all time spent processing and reviewing applications for subordination (including estate tax liens), coordinating issuance of documents, monitoring cases, and posting payments.

Receipts are counted when the initial written application for subordination is received.

Dispositions are counted when a determination is made and required checks or documents are received or there is no response from the taxpayer 30 days after the deadline for response.

143 WITHDRAWAL

This subcategory covers all time spent processing and reviewing requests for withdrawal from internal and external customers and coordinating withdrawal actions with ALS personnel.

Receipts are counted when a request for withdrawal is received.

Dispositions are counted when determinations are made, notice of withdrawal is prepared, if appropriate, and requestor is notified of determination.

144 REDEMPTION

This subcategory covers all time spent investigating foreclosure redemption situations, including redeeming and selling property, and preparing necessary documents such as deeds. Time spent by (Property Appraisal and Liquidation Specialist) PALS on redemption investigations or conducting redemption sales should be reported under time code 154 or 155.

Receipts are counted when a determination is made of potential redemption.

Dispositions are counted when redemption issue is resolved.

145 RELEASE OF REDEMPTION RIGHTS

This subcategory covers time spent processing and reviewing requests for releasing redemption rights and initiating investigations, as necessary.

Receipts are counted when a release request is received.

Dispositions are counted when a determination is made on the request and applicant is notified.

146 JUDICIAL FORECLOSURE

This subcategory includes time spent responding to judicial foreclosure actions, researching accounts, coordinating actions with the US Attorney, and providing post-sale information for posting of proceeds.

Receipts are counted when a notice of judicial foreclosure action is received.

Dispositions are counted when actions relevant to case have been taken.

147 NON-JUDICIAL FORECLOSURE

This subcategory covers time spent processing non-judicial foreclosure sale notices, researching accounts, making adequacy determinations, responding to notices and subsequent actions related to the notices or sales.

Receipts are counted when a notice of non–judicial foreclosure sale is received.

Dispositions are counted when actions relevant to case have been taken.

148 LIEN PRIORITY OTHER

This subcategory covers activities of Advisory employees related to lien priority issues (e.g. bulk sales, and subsequent actions related to the notices or sales) not specifically covered by other subcategory codes.

Receipts are counted when inquiries or applications are received or Advisory is otherwise notified of a case.

Dispositions are counted when actions relative to the request have been taken.

149 CERTIFICATES OF NON-ATTACHMENT

This subcategory covers all time spent by Advisory employees working applications for certificates of non-attachment.

Receipts are counted upon receipt of an application for certificate of non-attachment.

Dispositions are counted when actions relative to the request have been taken.

115 PROPERTY APPRAISAL AND LIQUIDATION SPECIALIST (PALS) (Advisory)

This time code is used solely by Property Appraisal and Liquidation Specialists (PALS) to report time spent on activities defined for the position.

This time code is further defined by eight subcategory codes (151-158) under which time should be specifically reported by PALS only. The sum of subcategory codes 151 through 158 will equal the total reported to time code 115.

Note:

Pending sales of property which cannot be held due to bankruptcy or other litigation, or which are pending a settlement at the request of DOJ should be monitored in time code 113o, 131 or 132, as appropriate. When the bankruptcy, litigation or settlement issues are resolved, they can then be opened in the proper PALS time code.

151 PALS APPRAISAL

This subcategory covers time spent by PALS assisting ROs with the valuation of property for pre-seizure or other case-related determination.

Receipts are counted when a formal request for assistance is received.

Dispositions are counted when all appraisal paper work is completed and no further action required.

152 SEIZED ASSET CONTROL/SALES

This subcategory covers all time spent by PALS in regard to controlling seized assets including: receiving custody of seized assets, monitoring assets, preparing and delivering seizure documents, planning and coordinating sale activities, conducting sale, and completing necessary seizure and sale paperwork and related reports.

Receipts are counted upon notification of a completed seizure by the revenue officer.

Dispositions are counted when property is disposed of, all seizure and sale paper work is completed and no further action is required.

153 PALS ACQUIRED PROPERTY

This subcategory covers time spent by PALS controlling and disposing of property acquired by the IRS and preparing required paperwork.

Receipts are counted upon notification of acquired property. If property is acquired through IRS sale, a receipt is counted as of the date of sale.

Dispositions are counted when property is disposed of, all paper work is completed, and no further action is required.

154 PALS REDEMPTION SALES

This subcategory covers time spent by PALS planning and conducting the sale of property redeemed by the IRS and preparing paperwork.

Receipts are counted when a formal request is made for PALS assistance with a sale.

Dispositions are counted when a sale is held, all paper work is completed, and no further action is required.

155 PALS REDEMPTION INVESTIGATION

This subcategory covers time spent by PALS conducting redemption investigations prior to redemption by the IRS and preparing related paperwork.

Receipts are counted when a request is received to conduct an investigation.

Dispositions are counted when a determination is made and all paperwork is completed.

156 PALS JUDICIAL SALES

This subcategory covers time spent by PALS planning and conducting court-ordered sales of property at the request of DOJ and preparing paperwork.

Receipts are counted when a request is received from the DOJ for assistance.

Dispositions are counted when a sale is conducted and all paperwork is completed.

157 PALS JUDICIAL APPRAISAL

This subcategory covers time spent by PALS conducting an appraisal of property at the request of the DOJ and preparing related paperwork.

Receipts are counted when a request is received from the DOJ for assistance.

Dispositions are counted when an appraisal is done and all paperwork is completed.

158 PALS PRE-SEIZURE PLANNING

This subcategory covers time spent by PALS for all pre-seizure work other than appraisals.

Receipts are counted when requests are received.

Dispositions are counted when the requested action(s) are taken.

116 SEIZURE - ICS HOURS and SEIZURE - ICS INVENTORY (Advisory)

This time code covers actions taken by employees related to processing seizure and sale documents, except processing request for writs.

The title of time code 116 covers the number of hours spent working ICS Non–Field Other Investigation (NF OI) seizure modules and the actual number of ICS NF OI seizure modules in inventory. This time code is further defined by five subcategory codes (161-165) under which time should be specifically reported by Advisory only. The hourly sum of subcategory codes 161 through 165 will equal the total reported to time code 116.

161 PRE-SEIZURE REVIEW

This subcategory covers time spent by Advisory reviewing proposed seizure recommendations submitted by ROs for technical and legal accuracy and securing appropriate managerial approval.

Receipts are counted when a proposed seizure package is received for review.

Dispositions are counted when the seizure package is returned to the revenue officer upon completion of all requested follow-up actions, or the seizure package is forwarded to the approving official.

162 SEIZURE PROCESSING

This subcategory covers all time spent by Advisory after the seizure has been conducted in reviewing and processing seizure and sale documents submitted by ROs and PALS, monitoring case disposition, preparing required seizure reports, and taking other procedurally required closing actions. This time code should not be used for post-sale activities such as resolving surplus proceeds and intervening claims and issuing deeds.

Receipts are counted when a seizure control number is issued (no later than the end of the same business day).

Dispositions are counted when the property has been bid-in or disposed of, all required closing documents on personal property seizures have been received and processed by Advisory, applicable documents have been forwarded to the Campus Accounting Branch, and proceeds and expenses have posted correctly.

Note:

Real property seizure cases should not remain open to monitor closing actions at the Campus, monitor the redemption period or await closing documentation. An NF OI with action code 163 should be opened for real property cases. On personal property cases, an NF OI with action code 187 can be used to monitor closing actions on the Campus.

163 DEED FOLLOW-UP/RECORD 21

This subcategory covers time spent by Advisory monitoring post-sale actions on real estate, checking on taxpayer right of redemption, preparing closing documents, issuing deeds, and finalizing Record 21 and all other closing documentation for real property seizures. An ICS NF OI module should be opened under this code when the ICS seizure module (162) is closed and post-sale actions are needed on real estate.

Receipts are counted when sale documents for real estate seizures have been processed.

Dispositions are counted when the deed has been issued or property is redeemed by the taxpayer and no further action is needed.

164 INTERVENING CLAIMS/SURPLUS PROCEEDS

This subcategory covers time spent resolving intervening claims or surplus proceeds including notifying appropriate parties of any situations, reviewing and processing claims, preparing documents, and disbursing funds.

Receipts are counted when seizure closing documents indicate intervening or surplus situation or a claim for proceeds is received. An ICS module should be opened under this code and the ICS seizure module (162) closed, if appropriate.

Dispositions are counted when funds have been disbursed and no further action is necessary.

165 ACQUIRED PROPERTY

This subcategory covers time spent by Advisory coordinating disposition of acquired property with PALS/RO, reviewing paperwork, and preparing necessary documents and reports. This time code should be used for property acquired through IRS seizure or through other actions specified in IRC § 6335 or through other actions specified in IRC § 7506.

Receipts are counted when notified of property being acquired by the IRS.

Dispositions are counted when acquired property has been disposed of and relevant paperwork completed.

117 TRUST FUND RECOVERY PENALTY (TFRP) / ADMINISTRATIVE TRANSFEREE ASSESSMENTS (Advisory)

This time code includes all actions taken by employees related to the review of assertions of the Trust Fund Recovery Penalty (TFRP), Personal Liability for Excise Tax (PLET), coordination of resulting balance dues, processing of claims for refund/abatement, and the review and processing actions that are related to transferee assessments.

This time code is further defined by six subcategory codes (171-176) under which time should be specifically reported . The sum of subcategory codes 171 through 176 will equal the total reported for time code 117.

171 TFRP PROCESSED

This subcategory includes time spent processing TFRP and PLET assessment documents, making pre-assessment adjustments, and maintaining the Automated Trust Fund Recovery (ATFR) system. A separate ICS NF OI module should be opened for each assessment period.

Receipts are counted when a TFRP or PLET assessment package is received. Receipts, under this code, are the number of individuals against whom recommendations for assertion of the penalty are received.

Dispositions are counted when assertion is rejected (including those from Appeals) or Form 2749, *Request for Trust Fund Recovery Penalty Assessment(s),* is forwarded for assessment, and a Document Locator Number (DLN) is issued.

172 TFRP CLAIM FOR REFUND

This subcategory covers time spent reviewing claims for refund, researching TFRP and PLET files, responding to claims, and preparing abatement documents or disallowance letters, as appropriate.

Receipts are counted when a claim is received in Advisory.

Dispositions are counted when a determination has been made and resulting actions have been taken.

173 TFRP ADJUSTMENT/OTHER

This subcategory covers time spent processing post-assessment TFRP and PLET adjustment requests received from campus units, TAS, or other internal sources; and activities related to TFRP cases not specifically defined in any other time code.

Receipts are counted when a request for adjustment is received.

Dispositions are counted when an adjustment document has been prepared and forwarded.

174 TFRP FILES

This subcategory covers time spent responding to requests from internal sources for case files, maintaining files, and coordinating records disposition with the Federal Records Center.

Receipts are counted when a request for a file is received.

Dispositions are counted when a file has been returned from the requestor and the case is re-filed **or** the requestor has been notified that the case file is not retrievable.

175 TRANSFEREE ASSESSMENT

This subcategory covers time spent reviewing and processing requests for transferee assessment.

Receipts are counted when a request for an assessment is received in Advisory.

Dispositions are counted when the assessment file is sent to Exam or the decision is made not to assess.

176 TFRP APPEALS

This subcategory covers time spent preparing TFRP and PLET assessment documents for referral to Appeals, monitoring cases sent to Appeals, and post-Appeals processing of TFRP cases returned from Appeals.

Receipts are counted when a TFRP or PLET assessment package is received for referral to Appeals.

Dispositions are counted when assertion is rejected or Form 2749, *Request for Trust Fund Recovery Penalty Assessment(s),* or Form 9494, *Request for Assessment of Personal Liability of Excise Tax* is forwarded and assessment made.

118 FOIA/DISCLOSURE/TOTAL MISCELLANEOUS (Advisory)

This time code covers all actions performed by employees which are not specifically covered by other operational time codes. This time code is further defined by nine subcategory codes (181-189) under which time should be specifically reported by Advisory only. The sum of subcategory codes 181 through 189 will equal the total reported to time code 118.

181 CRIMINAL INVESTIGATION (CI) CONTROL

This subcategory covers time spent balancing civil and criminal activities on collection cases including monitoring cases with Criminal Investigation (CI) involvement and coordinating activities between ROs and CI.

Receipts are counted when Advisory is notified of an open CI case.

Dispositions are counted upon notification that CI control is no longer required by reversal of transaction code 914.

182 PROBATION

This subcategory covers time spent monitoring criminal judgment cases and instituting actions to address violations of the terms of the probation.

Receipts are counted when Advisory is notified that a criminal judgment and/or restitution has been issued.

Dispositions are counted when the terms of probation are completed or Advisory is notified that monitoring is no longer required by reversal of transaction code 910.

183 DISCLOSURE/FOIA

This subcategory includes time spent processing requests for information under FOIA and coordinating activities with the Disclosure Office.

Receipts are counted when a FOIA request is received for which research and sanitizing is required. If only acting as a conduit of the request, receipt does not need to be counted. Time, however, should still be reported under this subcategory.

Dispositions are counted when necessary actions pertaining to FOIA are completed.

184 COLLATERAL

This subcategory covers time spent reviewing and processing request for collateral agreements, monitoring compliance with the agreements, and instigating actions to dispose of collateral.

Receipts are counted when a proposed collateral agreement is received.

Dispositions are counted when a collateral agreement is disposed of or a request for a collateral agreement is denied.

185 CLAIMS - OTHER

This subcategory covers time spent processing and reviewing non–TFRP claims for refund or abatement, including interest abatement and wrongful levy claims.

Receipts are counted when a claim is received.

Dispositions are counted when a claim is resolved by approval or denial and the claimant has been notified.

186 JEOPARDY

This subcategory covers all time spent coordinating activities between ROs, approving officials, and Counsel in jeopardy situations, including assisting with making jeopardy assessments and issuing jeopardy levies. This time code is also to be used for Advisory work coordinating activities involving termination assessments.

Receipts are counted when notified of jeopardy situation.

Dispositions are counted when the assessment file is sent to Examination, levy is approved, or decision is made not to pursue the case.

187 MISCELLANEOUS

This subcategory covers time spent on activities related to all other cases not specifically defined in other time codes.

Receipts are counted when the case is opened on ICS.

Dispositions are counted when the case is closed on ICS.

188 CAPTIVE INSURANCE PROGRAM

This subcategory covers time spent on activities related to processing elections filed by controlled foreign corporations to be taxed as a domestic corporation. Elections must be filed by the due date of the return, and are effective for that tax year.

Receipts are counted when the election is received.

Dispositions are counted when the determination is made regarding the election and no further action is needed.

189 INTERNATIONAL—OTHER

This subcategory covers time spent controlling all International cases such as Foreign Investment Real Property Tax Act (FIRPTA), Federal Excise Tax program, exit tax, and any other miscellaneous International issues other than Captive Insurance that are not covered elsewhere.

Receipts are counted when the request is received.

Dispositions will be counted when the requested action(s) are taken.

119 TOTAL DECEDENT (Advisory)

This time code covers all actions taken by employees related to processing and monitoring decedent cases. This time code is further defined by two subcategory codes (198-199) by Advisory only. The sum of subcategory codes 198 through 199 will equal the total reported to time code 119.

A. **198 DECEDENT ESTATE**

This subcategory covers time spent processing decedent cases including preparing proofs of claim, monitoring disposition of assets, and initiating actions to address non–compliance.

Receipts are counted upon notification of a decedent estate.

Dispositions are counted when the estate is closed or the decision is made not to pursue collection.

199 EXTENSION OF TIME TO PAY/Form 4768

This subcategory covers time spent reviewing and processing Form 4768, *Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes,* requests and pursuing collection actions if the request is denied.

Receipts are counted when Form 4768, is received.

Dispositions are counted when the request is approved or issues causing denial are resolved.

120 CDP RELATED OICs (Field Collection Area)

This time code covers all actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on *Form 656, Offer in Compromise* in conjunction with a Collection Due Process (CDP). This includes receiving offers, compiling case files, requesting data and conducting offer investigations.

Note:

The time spent completing Form 657, Offer in Compromise-Revenue Officer Report, and forwarding the offer to COIC for processing should not be reported to time code 120.

Area offices not involved in the offer program should only report time under this code if:

- It relates to an Appeals Referral Investigation relating to an offer submitted to Appeals during the CDP hearing process, or
- Other Investigation from a Field OIC Group investigating an offer submitted during the CDP hearing process

The case code on ICS should only be updated to 120 by an offer group upon receipt of the offer file for investigation after the processability determination has been made. The receiving manager of the offer updates the sub code.

Note:

An offer investigated during a CDP will not be forwarded to the IAR since the offer will not be rejected by the field OIC group therefore, IAR time should not be reported under this number. Also, this time code is not valid for clerical employees.

Note:

All other ARIs should be reported under time code 123

200 SERIES (Field Collection)

Direct time codes in the 200 series include all TDI (Del Ret) time and activity.

201 TAXPAYER DELINQUENCY INVESTIGATION (TDI) DIRECT CASE (Field Collection)

This time code covers all actions taken by employees working and disposing TDIs and delinquent return OIs generated within the Area. OIs received from the local Advisory and Insolvency functions are considered within an Area.

Note:

Field Collection Area employees charge time directly to the case on ICS. Hours charged to a TDI case systemically roll into 201.

Listed are the types of activities, not all inclusive, that should be reported under this time code when working TDIs and intra-area delinquent return OIs.

A. Analyzing TDIs and developing a plan of action.

B. Consulting with the manager on a case for a period of more than 15 minutes.

   Note:

   Collection consultations are non–evaluative in nature and are not included in managerial performance appraisals, therefore time will be charged to the case, not time code 611 Administrative.

C. Locating and contacting taxpayers, including all TDI related travel.

D. Interviewing taxpayers and examining records to determine tax liability.

E. Researching IDRS, Information Returns Program (IRP), taxpayer records, etc. in order to determine income for examination referral(s).

F. Documenting ICS or case histories.

G. Determining status of filing requirements; securing delinquent and current returns.

H. Securing/determining wage information in order to request IRC § 6020(b) assessment(s).

I. Securing sufficient IRP data on High Income Non–Filers (HINF) to make a Substitute for Return (SFR) referral.

J. Determining penalties due on returns.

K. Securing payment of the tax liability or an Installment agreement, as appropriate.

L. Initiating courtesy investigations.

M. Recommending potential fraud cases to the Criminal Investigation function.

N. Discussing a specific case, or case actions with managers, except during a performance review.

Note:

Time spent by the employee during a managerial performance review of inventory, is reported under operation code 611 Administrative.

O. Working on Backup Withholding (BWH) activities which generated a TDI taxpayer contact.

P. Issuing summonses related to delinquent investigations and taking appropriate follow up actions.

202 UNASSIGNED DELINQUENT RETURN WORK (Field Collection Areas and Insolvency)

This time code covers all actions taken by employees working and disposing of unassigned delinquent return work such as delinquent notices (including those generated by the ACS call sites) and time spent working with walk-in taxpayers and handling incoming telephone calls on open ACS delinquent return accounts when these activities are not part of a formal detail.

Also captured under this time code is the time spent by ROs assisting revenue agents with cases that are assigned to SB/SE. However, this time code does not apply to Collection Strategy Abusive Tax Avoidance Transactions (ATAT) cases, and any work performed should be reported to the appropriate Collection Strategy time code.

The activities covered under time code 201 apply here as well, with the distinguishing characteristic that the time charged to 202 represents situations where there is no account presently assigned to Field Collection Areas.

204 INTER-AREA DELINQUENT RETURN OTHER INVESTIGATION (OI) (Field Collection Areas)

This time code is for time spent by employees while working OI(s) on delinquent return cases received from outside the area (inter-area). Activities listed under time code 201, when performed on an OI, are to be charged to this time code. In order to properly account for time, it is necessary that the case is subcoded as 204.

This time code excludes time spent initiating inter-area courtesy investigations, or working OIs generated within the area (intra-area). Those actions should be reported under time code 201, or directly to the assigned case.

300 SERIES (Field Collection)

Direct time codes in the 300 series include local Compliance Initiative Programs (CIP), local Outreach Programs, Collection Strategy ATAT cases, Appeals, Mutual Collection Assistance Request (MCAR), and Solution Saturday activities. The 300 series time codes are also reserved in Advisory and Insolvency and represent various programs being monitored by those functions.

301 - 303 COMPLIANCE INITIATIVE PROGRAMS (CIP) (Field Collection)

This time code series covers all time spent by employees developing and working Compliance Initiative Programs (CIPs) and disposing of leads. CIPs are defined as enforcement activities involving contact with specific taxpayers within a group, using either internal or external data to identify potential areas of non–compliance. The term CIP refers to activities formerly categorized as Return Compliance Programs (RCP), Information Gathering Projects (IGP), Compliance 2000 Projects, etc.

The group manager must advise the WAS of the new outreach program so they can include it in the CTRS program for the specific group/territory utilizing these codes. The local CIP time codes are territory specific and may vary from territory to territory within an area. Additionally, the codes will vary between areas.

Time codes 301-303 are also reserved for special projects to be identified and used by A&I as needed. Definitions will be provided as the use of the codes is implemented.

305 - 308 LOCAL OUTREACH

Local outreach hours reported under these time codes are limited to activities that directly support and relate to Collection activities within an area or territory (i.e., speeches and workshops for practitioners regarding the OIC program).

Each territory or area office will assign a specific time code to each type of outreach activity. The codes assigned may vary from territory to territory within an area and from area office to area office. The group manager must advise the WAS of the new outreach program so they can include it in the CTRS program for the specific group/territory utilizing these codes.

Time spent working on the E-File Program should be reported to local outreach time code 308. Employees who spend time conducting Electronic Return Originator (ERO) monitoring visits, including any travel time, should charge time to 308. However, the 308 time code is not intended for employees who use E-File for personal reasons.

Note:

Employees who report to the Walk-In office to assist with E-File would report time to Detail Walk-In.

Time codes 305 and 306 are also used by Insolvency and Advisory for special projects to be identified as needed by A&I. Definitions for two identified outreach projects are provided below. Definitions for other time codes will be provided as the use of the codes is implemented.

305 LOCAL OUTREACH - INTERNAL (A&I only)

This time code is used for time spent by Insolvency employees for outreach activities to internal customers such as presentations made to revenue officer groups, Exam groups, or TAS employees. This would also include meetings with Area Counsel to discuss issues of mutual concern.

306 LOCAL OUTREACH - EXTERNAL (A&I only)

This time code is used for time spent by Insolvency employees for outreach activities to external customers such as presentations to the Bar Association, Debtor Representative groups, or trustees.

307 & 308 LOCAL OUTREACH (INS and Field Collection Areas)

Each function and Area determines what local initiative will be tracked under these time codes.

309-339 COLLECTION STRATEGY ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) (Field Collection Areas only)

This time code series covers all time and activity spent by Field Collection Area employees in the receipt and disposal of Collection Strategy Abusive Tax Avoidance Transactions (ATAT) cases. ATAT cases may include those that a Collection revenue officer works in coordination with an Examination revenue agent. The ATAT case must have a corresponding ICS subcode assigned to it for time and inventory activity to be captured. The designation of numbers and titles for the initiatives will be determined throughout the course of the year by the ATAT program staff, dependent on what is being nationally monitored during any point in time.

309 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) (Field Collection Areas only)

This time code is for time spent by employees while working Collection ATAT work not defined by codes 310 through 323.

310 OFFSHORE VOLUNTARY COMPLIANCE INITIATIVE (OVCI) (Field Collection Area only)

This time code is for time spent by employees while working Collection ATAT work related to OVCI participants.

311 OFFSHORE VOLUNTARY DISCLOSURE INITIATIVE (OVDI) (Field Collection Areas only)

This time code is for time spent by employees while working Collection ATAT work related to OVDI applicants. This initiative is also referred to as the Offshore Voluntary Disclosure Program (OVDP).

312 INTERMEDIARY TRANSACTIONS (Field Collection Areas only)

This time code is for time spent by employees while working assigned Large Business and International (LB&I) Examination requests for Collection assistance or audit assessments for taxpayer entities participating in an intermediary Transaction Tax Shelter, including any transferee assessments resulting from audit assessments. This tax shelter is defined in Notices 2001-16 and 2008-111, *Intermediary Transactions Tax Shelter*.

313 PROMOTER (Field Collection Areas only)

This time code is for time spent by employees while working all promoter investigations assigned as balance dues, delinquent returns, or Compliance Initiative Program (CIP).

314 NOTICE 2000-44 (Field Collection Areas only)

This time code is for time spent by employees while working all Collection work related to taxpayers identified under Notice 2000-44, *Loss Deductions, Disallowance of: Artificial Losses: Abusive Tax Shelters: Partnerships: Basis.* The type of transaction, or series of transactions referred to as the "Son of Boss" transaction is a "listed" transaction outlined in Notice 2000-44.

315 ANNOUNCEMENT 2005-80 (Field Collection Areas only)

This time code is for time spent by employees while working all Collection work related to taxpayers identified under Announcement 2005–80, *Global Settlement Initiative.*

316 ATAT FEDERAL PAYMENT LEVY PROGRAM (FPLP) CONTRACT VENDOR (Field Collection Areas only)

This time code is for time spent by employees while working all FPLP contract vendor cases assigned to an ATAT group. An FPLP case is identified by a TC 971 AC 060 indicating a match between a delinquent account and a Financial Management Service (FMS) payment. This case will be assigned to an ATAT group when the investigation of the taxpayer reveals one or more of the following characteristics:

- Three or more in-business or out-of-business related entities identified

- Any of the responsible parties has outstanding Trust Fund Recovery Penalty assessments from three or more entities

- Case has a foreign component

317 HIGH DOLLAR CURRENTLY NOT COLLECTIBLE (CNC) PROJECT (Field Collection Areas only)

This time code is for time spent by employees while working all cases identified through the High Dollar CNC Project.

318 EASEMENT SETTLEMENT OFFER (Field Collection Areas only)

This time code is for time spent by employees while working all cases identified through the Conservation Easement Settlement Project.

319 REFUND SCHEMES (Field Collection Areas only)

This time code is for time spent by employees while working Collection ATAT cases related to the recovery of fraudulent refunds where the taxpayer(s) claimed false withholdings and other refundable credits on their tax return.

320 LARGE BUSINESS and INTERNATIONAL (LB&I) DISTRESSED ASSET TRUST (DAT) (Field Collection Areas only)

This time code is for time spent by employees while working all LB&I Distressed Asset Trust cases identified under Notice 2008-34, *Distressed Asset Trust (DAT) Transaction.*

321 IRC § 6707A PENALTY (Field Collection Areas only)

This time code is for time spent by employees while working all IRC § 6707A penalty assessment cases. IRC § 6707A penalty assessment can be identified by MFT code 55, TC 240, reference number 648 for individuals and MFT code 13, TC 240 reference number 648 for all other cases.

322 UNITED BANK OF SWITZERLAND (UBS) (Field Collection Areas only)

This time code is for time spent by employees while working Collection ATAT cases based on information disclosed by a country under a tax treaty agreement. These cases are sometimes referred to as treaty cases. This time code is also known as Offshore Private Banking.

323 ATAT ESTATE AND GIFT (Field Collection Areas only)

This time code is for time spent by employees while working all cases identified as Estate and Gift tax accounts.

324 through 339 COLLECTION STRATEGY (Field Collection Areas only)

Time codes 324 through 339 Collection Strategy have been reserved for future use and should not be used until directed.

360 APPEALS (Field Collection Areas only)

This time code covers all time and activity spent by employees while working Collection Due Process (CDP) Appeals cases; work-related Department of Justice (DOJ) activities; and time spent serving subpoenas/summonses for Appeals, DOJ, and/or Area Counsel on unassigned cases. All Field Collection Area employees with assigned cases, including those in OIC groups, will charge time directly to their assigned cases. If a revenue officer is detailed to DOJ, time is reported to Detail Out to Other.

361 MUTUAL COLLECTION ASSISTANCE REQUESTS (MCAR) (Field Collection Areas only)

This time code covers all actions taken by Collection employees working on and disposing Mutual Collection Assistance Requests (MCAR), CIPs and Ols. Treaties between five MCAR countries (Canada, Denmark, France, Sweden and The Netherlands) and the United States of America have broad provisions for assistance in the collection of tax debts. The United States will collect taxes specified by the treaty countries (incoming referrals) and the treaty countries will collect certain taxes for us (outgoing referrals). The type of tax to be collected for incoming referrals is specified in the respective treaty.

This time code will be used for outgoing referrals once our request to the treaty partner for collection assistance becomes a CIP or OI. This time code will not be used if the case is in active status (STAT 26). When the revenue officer has completed investigation of domestic assets and closes the bal due out of STAT 26, an OI can be opened with subcode 361.

362 SOLUTION SATURDAY (Field Collection)

This time code covers time spent by Field Collection employees meeting with taxpayers during planned Solution Saturday or similar events such as Open House meetings. Time spent working notices received or cases created as a result of the Solution Saturday contact is also reported to this time code.

400 SERIES (Field Collection)

Non–direct time codes 401 through 404 are used to record time expended by employees on Collateral Duties, Automated Data Program (ADP) Support, ICS/ENTITY Support, and Coordinator Duties. Also included in the 400 series are time codes and corresponding subcategory codes specific to Advisory only (406, 411, and 412).

401 COLLATERAL DUTIES (Field Collection)

This time code includes time spent by all employees when performing collateral duties, such as Equal Employment Opportunity (EEO) and National Treasury Employees Union (NTEU) activities. NTEU activities include the duties of full and part-time union officials, and union stewards. Activities of RO Technical Council, EEO coordinators, counselors and investigators are reported to this time code.

Note:

Full-time union stewards should only report hours to 611 Administrative when: specifically asked by management to attend a group meeting in a non–union capacity; inputting time on either SETR or ICS; reading IRS non–union e-mail; or recording break time. However, SETR union official/bank time reporting requirements remain the same in accordance with Article 9 of the National Agreement.

Note:

When attending union steward training, the employee will report time to 605 All Other Training.

402 AUTOMATED DATA PROGRAM (ADP) SUPPORT (Field Collection)

This time code includes time spent by all employees when performing automation support duties for non–related ICS or ENTITY systems. Examples of support activities include, but are not limited to: identifying, reporting, and resolving automation problems; assisting in system rollouts; receiving system upgrades; encrypting/decrypting files or reviewing files for encryption determination; EDE installation; backing up laptop files; ordering or installing software or hardware; and Secure Messaging issues.

IMPORTANT! When computer system(s) are down and the employee is unable to perform normal automation activities, the employee should report downtime to time code 623 Computer Downtime in addition to appropriate program codes specifying the type of work performed during the downtime. See definition for time code 623 later in this exhibit.

403 ICS/ENTITY SUPPORT (Field Collection)

This time code is utilized by all employees specifically for ICS or ENTITY related issues only. Examples of support activities include, but are not limited to: identifying, reporting, and resolving either ICS or ENTITY problems; issues regarding ICS templates; downloading ICS transmittals that force the user to log off system; or working with the help desk during ENTITY system lock-out.

IMPORTANT! When ICS or ENTITY is down and the employee is unable to perform normal ICS or ENTITY activities, the employee should report downtime to time code 623 Computer Downtime in addition to appropriate program codes specifying the type of work performed during the downtime. See definition for time code 623 later in this exhibit. **Do not report Computer Downtime to time code 403.**

404 COORDINATOR DUTIES (Field Collection)

This time code includes time spent by all non–managerial employees on coordinator duties, such as Combined Federal Campaign (CFC).

406 INDEPENDENT ADMINISTRATIVE REVIEWER (IAR) (Advisory only)

This informational time code includes time spent by the Independent Reviewers who review rejected offer-in compromise and Installment agreement cases. **In addition to recording time to this time code, employees should also record time to time code 101 or 106.**

This time code is further defined by two subcategory codes (411-412) under which time should be specifically reported. The sum of subcategory codes 411 through 412 will total the time reported under time code 406.

A.   **411 INDEPENDENT REVIEWER OIC**

This subcategory covers time spent by IAR reviewing proposed rejected or returned OIC cases, processing files, and monitoring corrective actions, if needed. An ICS module should be opened regardless of anticipated duration for working the case.

Receipts are counted when an OIC file is received for review.

Dispositions are counted when the review is completed and the file is returned to the appropriate office.

412 INDEPENDENT REVIEWER IA

This subcategory covers time spent by IAR reviewing proposed rejected Installment agreements, processing files, and monitoring corrective actions, if needed. An ICS module should be opened regardless of anticipated duration for working the case.

Receipts are counted when an IA is received for review.

Dispositions are counted when the review is completed and the file is returned to the originator.

500 SERIES - SUPPORT (Field Collection)

Direct time codes in the 500 series are available to Field Collection clerical employees and A&I employees.

502 ANALYSIS/PERFECTION (Field Collection Areas and Advisory)

This time code covers all time spent by employees in performance of duties including, but not limited to, the following:

A. Analysis and perfection of input documents excluding payment input documents for A&I employees.

B. IDRS input for payment postings and/or credit transfers.

C. Coding and editing of adjustment documents such as Form 3870, *Request for Adjustment,* etc.

D. Performing research necessary to complete payment and credit transfer requests.

E. Activities related to casework assigned in the group.

F. Reviewing and perfecting information or certified transcript requests and performing all necessary follow-up actions.

G. Performing miscellaneous duties as assigned.

> **Note:**
>
> Advisory examiners should report hours under the time code for the type of case worked.

504 FILES MAINTENANCE (Field Collection Areas and Advisory)

This time code covers all time spent by employees maintaining group files/folders, e-mail, and computer files and folders. This also includes filing IRM transmittals and documents. A&I employees will continue to use this code for maintaining specific files addressed in IRM 5.4, *Case Processing,* and for processing closed files requests.

Maintenance of other files will be reported under the designated time code, e.g., Trust Fund Recovery Penalty files sub category 175 (which rolls into time code 117) for A&I employees.

505 CLERICAL (Field Collection Areas)

This time code covers all time spent by employees in support of Collection programs or assigned casework including, but not limited to, the following:

A. Typing letters, forms, documents, etc.

B. Closing cases

C. IDRS case related research for other than payment posting and/or credit transfer

D. Performing miscellaneous duties as assigned, such as monitoring cases awaiting confirmation or other cases for follow-ups

E. Processing Form 795 (Advisory only) without returns and/or remittances, including such items as:

- Reviewing documents for accuracy and completeness, and returning incomplete or inaccurate documents to the initiator

- Routing documents to the appropriate function

- Processing of payments and preparation of vouchers

- Determining the appropriate TSIGN via use of zip codes

- Performing sample selection for post reviews

- Loading proof of claim data on Automated Insolvency System (AIS)

600 SERIES (Field Collection)

Overhead time codes in the 600 series include 601 through 613 Training, Administrative, Management, and Leave. Hours reported to overhead time codes 601 through 613 are included in total available hours.

Note:

Time code 614 Management Direct Case, is direct time. Informational time codes in the 600 series are 619-624 for detailed in/out, field time, Flexi-place, and computer downtime. Hours reported to these time codes are not included in Overhead totals.

601 - 605 TRAINING (Field Collection)

Time codes 601-605 include a breakout for various training events and responsibilities.

601 CONTINUING PROFESSIONAL EDUCATION (CPE)

This time code covers time spent by either students or instructors during CPE, including planning, coordinating, preparing, scheduling, conducting, teaching, or attending formal CPE, and any travel related to training, as well as any required preliminary CPE activities such as CPE course development, lesson preparation, Instructor train-the-trainer designated for CPE, securing documents, research, reading, etc., to ensure readiness for CPE. Any training topic or event designated as CPE or specifically for CPE, is to be reported to 601 CPE, regardless of the method of delivery or the type of activity.

602 RO/A&I PHASE (UNIT X) TRAINING

This time code covers time spent by non–managerial students attending RO/A&I Phase Unit X ("X" being a variable number in the class title) training classes, performing duties and assignments, and any travel related to the class. RO/A&I Phase (Unit X) training includes Units 1, 2, and 3 for new hire ROs, and advanced and/or technical training Units 4, 5, and 6 for revenue officers and advisors in the Advisory and Insolvency functions.

Note:

Instructors who spend time in workshops reviewing RO/A&I Phase (Unit X) class material, in train-the-trainer sessions for RO/A&I Phase (Unit X) training, conducting lesson preparation, course development, or teaching RO/A&I Phase (Unit X) training will report time to 604 Instructor Assignment.

603 ON-THE-JOB INSTRUCTOR (OJI) ASSIGNMENT

This time code covers time spent by On-the-Job Instructors (OJIs) providing instruction/training to trainees, including scheduled workshops or impromptu on-the-job training, and any travel related to training. OJI assignments also include activities by the OJI such as documenting development guides, lesson preparation, preparing handouts, planning, coordinating, holding, and providing training for trainees.

604 INSTRUCTOR ASSIGNMENT

This time code covers time spent by Instructors involved in any training event as an Instructor, with the exception of OJIs or CPE Instructors. It includes attending train-the-trainer sessions, course development, giving procedural instructions during a group meeting, lesson preparatory sessions, Instructor meetings or conference calls to discuss agenda topics, making agenda assignments, or any other activity required for the training being taught. It also includes all time spent by the Instructor planning, coordinating, scheduling, and teaching a training event (with the exception of on-the-job instruction and CPE instruction) and any travel related to the training event.

Note:

CPE Instructors will report all Instructor related time, activity, and travel to 601 CPE. On-the-job Instructors (OJI) will report all Instructor related time, activity, and travel to 603 OJI Assignment.

605 ALL OTHER TRAINING

This time code covers time spent by students attending miscellaneous training sessions, that are neither CPE, RO/A&I Phase (Unit X) training of any kind, nor OJI assignments. Trainees attending OJI workshops or impromptu on-the-job training workshops given by OJIs will report time to this time code. Also included are procedural instructions received within the structure of a group meeting, self instructional courses, course development, correspondence courses, mandatory briefings such as Information Systems Security, Manager's Roles in Information Protection and Disclosure, UNAX (Unauthorized Access), Notification and Federal Employee Anti-discrimination and Retaliation Act (No FEAR) (every two years), Prevention of Sexual Harassment (POSH) (every two years), and Information Protection, Disclosure and UNAX for employees, and any travel related to training.

Note:

The instructor who delivers any of the training listed above will report hours for any instructor related activities to 604 Instructor Assignment.

Employees taking the Employee Survey will report hours to 611 Administrative. The Employee Survey is not a mandatory briefing.

Non–IRS training events such as CPR, Defibrillator, etc. that are attended during work hours are reported to time code 611 Administrative.

Union steward training attended by a union steward is reported to time code 605 All Other Training.

Shown below is a quick reference table for various training scenarios and the appropriate time code for each.

HOW TO REPORT TRAINING HOURS

IF YOU ARE A(N):	AND THE TRAINING EVENT IS:	THEN REPORT HOURS TO TIME CODE:
Instructor	CPE	601 CPE
	CPE Train-the-Trainer	601 CPE
	OJI Train-the-Trainer	603 OJI
	Train-the-Trainer (not for CPE or OJI)	604 Instructor Assignment
	RO/A&I Phase (Unit X)	604 Instructor Assignment
	Training that is **NOT** CPE or OJI	604 Instructor Assignment
On-the-Job Instructor (OJI)	Documentation of new trainees' development guides	603 OJI
	Impromptu on-the-job training for new trainees	603 OJI
	Scheduled workshop for new trainees	603 OJI
	Train-the-Trainer	603 OJI
	Training that is **NOT** OJI-related	601 CPE; or 602 RO/A&I Phase (Unit X); or 604 Instructor Assignment; or 605 All Other Training, as appropriate
Student	CPE	601 CPE
	Impromptu on-the-job training for new trainees	605 All Other Training
	Front Line Readiness Program (FLRP)	605 All Other Training
	Scheduled workshop given by OJI	605 All Other Training
	Mandatory briefings or recertification training	605 All Other Training
	Procedural training during a group meeting	605 All Other Training
	Self-instructional courses, correspondence courses, or online self-developmental courses	605 All Other Training
	Union Steward Training	605 All Other Training
	RO/A&I Phase (Unit X) Training	602 RO/A&I Phase (Unit X)
	RO/A&I Phase (Unit X) Training (Managers only)	605 All Other Training
	Training that is **NOT** CPE, RO/A&I Phase (Unit X),	605 All Other Training

610 MANAGEMENT (Field Collection)

This time code covers time spent by managers, acting managers, management officials, and Front Line Readiness Program (FLRP) trainees when performing management activities not related to specific taxpayer cases. See definition for time code 614 Management Direct Case, for reporting managerial time spent directly on taxpayer cases. The following are some examples of appropriate usage for time code 610:

A. Time spent performing the duties of a Commissioner's representative.

   Note:

   Bargaining unit employees assuming Commissioner's representative duties, but are not on detail in a management position, must report their time under 611 Administrative.

B. Any other activities performed by a management official that are not related to direct case activity, including but not limited to, SETR, GovTrip, e-mail and other administrative activities.

C. Travel time for management purposes within daily work hours.

D. Time spent in the performance of FedState or area representative duties are to be reported under this time code.

611 ADMINISTRATIVE (Field Collection)

This time code covers time spent by non–managerial employees, on administrative tasks such as:

A. Attending meetings, including union meetings.

B. Attending one retirement seminar on official time. Additional retirement seminars attended by the employee are to be charged to employee's annual leave, credit, or comp hours.

C. Travel time for administrative meetings within daily work hours.

D. Filing, reading, or disseminating manual transmittals, user guides, and other policy documents. However, Field Collection Area group secretaries report time under time code 504 Files Maintenance, for these activities.

E. Preparing travel vouchers.

F. Time spent by an employee involved in managerial performance reviews such as annual and mid-year appraisals. However, managers performing the case reviews report time under time code 614, Management Direct Case.

G. Time spent by employee during an employee audit.

H. Participating in the Employee Engagement Survey and completing Combined Federal Campaign (CFC) forms.

I. Performing time reporting duties such as processing Collection Time Reporting System (CTRS) Rollup, ENTITY Hours Verification, processing ENTITY Group End of Month (EOM) reports, or reporting time and activity using ICS, and manually recording time on paper Form 4872-B, *Collection Daily Time Utilization Report.*

J. Non–case related e-mail and internet research activity.

K. Bargaining unit employees assuming Commissioner's Representative duties who are not on "official" detail in a management position, must report their time under this time code.

L. Time spent by clerical employees performing non–case related tasks such as answering telephones as a receptionist, general typing (forms and other documents), timekeeping, shredding, checking e-mails, checking IRS websites, assisting other secretaries, ordering supplies, reading IRS memoranda and other documents.

M. Time spent in non–IRS training sessions such as CPR, Defibrillator, etc. that are given during work hours.

N. Time spent by employees traveling to and/or attending government job interviews.

O. Online 5081 Annual Recertification

P. Time spent on the following clerical/secretarial activities within the Insolvency function is also reported under 611 Administrative:

- Retrieving and distributing AIS reports

- Distributing and processing incoming and outgoing mail

- Processing payments and vouchers via Form 3210, *Document Transmittal*

613 LEAVE (Field Collection)

Annual, sick, administrative, and leave for Time Off Awards (TOA) are included in 613 Leave. Some examples of administrative leave are: leave granted for inclement weather, blood donation, voting in certain locations, jury duty, appearing in civil court as a witness, military leave, paid suspensions, and other types of office closings.

Field Collection Area employees are required to capture administrative leave under time code 770 Administrative Leave. A&I employees are required to capture administrative leave under time code 613 Leave.

Leave for Workers' Compensation related injuries should be charged as Administrative Leave for 45 days; then if the employee does not return to work, charge employee's time as sick or annual leave. If the employee has no leave, the time should be reported to time code 740 LWOP.

Do not include LWOP, AWOL, compensatory time, credit hours used, or holidays in this time code.

There are certain types of leave that are considered a holiday for timekeeping purposes and should not be reported to time codes 613 or 770. Executive Orders granting a day off, such as December 26, are considered holiday time.

Note:

ICS and ENTITY track various types of leave (i.e., LWOP, Furlough, Holidays, Credit Hours, Religious Comp, etc.) using informational time codes other than 613. Once the data goes through the CTRS interface program, it falls into the proper operational time code. These specific time codes are listed at the end of this exhibit. Reporting time to these time codes on ICS enables GMs to track hours expended in these categories.

Note:

There is no time code for AWOL, therefore employees/managers must EOD with zero (0) for the day(s) that the employees were on AWOL. AWOL reduces the number of hours expected for an employee. Therefore the manager/secretary must be aware of the time verification process to ensure that the employee's time is correct for the reporting period.

614 MANAGEMENT DIRECT CASE (Field Collection)

Managers and acting managers use this time code for all activities directly related to taxpayer cases. Examples include, but are not limited to:

A. Pre-assignment case review and case surveys.

B. Manager's Embedded Quality case review and meetings.

C. Meeting/discussing/consulting on cases with revenue officers, offer in compromise technicians and other appropriate staff.

D. Meeting/discussing case with other IRS representatives (i.e., Appeals officer, Criminal Investigation, etc.) and other government or third party representatives.

E. Meeting/discussing cases with taxpayers and/or their representatives.

F. Field visits with revenue officers.

> **Note:**
>
> Time spent on a field visit is reported to 614. However, group managers do not report time spent in the field to 621 Field Time.

G. Office visits with revenue officers and taxpayers.

H. Approvals/disapprovals of cases and any other post-closing reviews.

I. Researching issues on assigned taxpayer cases (i.e., IDRS, IRM, IRC, etc.).

J. Time spent by on-the-job instructors performing managerial duties, such as documenting case files or performing case reviews should be recorded under this time code.

K. Time spent by trainees in the Front Line Readiness Program (FLRP) reviewing cases.

INFORMATIONAL TIME CODES (Field Collection)

Informational time codes are available to capture time spent by employees performing official duties while in the field; and while working at an approved Flexi-place location. Also included is a time code for capturing the hours that computers or computer systems are offline and a time code for capturing the hours spent working Identity Theft.

While these codes are for informational purposes only, they are no less important since they reflect our accomplishments in how we meet program goals. The amount of time charged to these codes will not affect the overall balance of time charged for the day.

Detail in/out hours are also informational, but they are not included in the Informational Hourly total and are therefore not included in this section.

Reminder:

It is critical that the employee also report hours to whatever program activity they were engaged in for that length of time. In other words, there should be other work performed, that can be tracked in addition to the hours reported to 621 Field Time, 622 Flexi-place, 623 Computer Downtime or 624 Identity Theft.

621 FIELD TIME (Field Collection)

ICS does not track time charged to a case based on the type of contact (e.g., Field Contact); therefore, to track Field Time, it is necessary that each Collection employee who contacts taxpayers or attends to case-related business while in the field properly reports the amount of time spent in the field.

The total time charged to field time each day should include: time spent meeting with taxpayers or their representatives at their homes or place of business; time traveling from the post of duty (POD) to the field call and time traveling from the field call to the POD; time traveling from field call to field call within daily work hours; time spent traveling to and reviewing records; serving summonses or levies within the confines of the workday while in the field; time spent accompanying employees or co-workers on field calls; and any other official action(s) taken in the course of researching, analyzing, documenting, and/or resolving an investigation for any given taxpayer while working in the field. The amount of time charged to time code 621 Field Time is for informational purposes only and will not affect the overall balance of time charged for the day.

Note:

When making field calls and leaving from or returning to home, normal commute time must be subtracted before figuring field time.

Note:

This time code is not intended for clerical or management use.

622 FLEXI-PLACE (Field Collection)

Flexi-place is a program that permits employees to work at home or at other approved locations remote to the assigned post of duty. Time should be charged daily representing the total hours spent working Flexi-place. The amount of time charged to time code 622 Flexi-place is for informational purposes only and will not affect the overall balance of time charged for the day.

623 COMPUTER DOWNTIME (Field Collection)

This time code is to be used whenever an employee's computer or a computer system is down, for the length of time it is unavailable. Examples of downtime include systemic software problems, hardware crashes, transmittal releases that force the user to log off the system, viruses, power outages, or any other reason that would cause the computer (system) to be unavailable to the employee. The amount of time charged to time code 623 Computer Downtime is for informational purposes only and will not affect the overall balance of time charged for the day.

Reminder:

In addition to the total amount of time reported to 623, the employee must also report hours to appropriate time codes under which they continued to perform work.

Example:

The employee whose computer has crashed and is not available for the entire day would report 8 hours to 623 Computer Downtime in addition to 8 hours to other appropriate operational time codes for the type of work performed during that time.

624 IDENTITY THEFT (Field Collection)

Time code 624 captures time spent working ID Theft issues. Time Code 624 is accessed through Non Case Direct and is informational only. It will not be included in the number of hours input.

Time that should be applied to time code 624 includes activities such as preparing Form 4844 to input TC 971 action codes, reviewing ID theft documentation, and preparing Form 3870.

Exhibit 5.2.1-3
ICS and ENTITY Time Codes (Field Collection Areas only)

ICS and ENTITY have created additional time codes residing only on their systems for use in reporting and balancing time. Time charged to these time codes are moved into appropriate time codes during the ICS/ENTITY interface with CTRS. Refer to IRM Exhibit 5.2.1–4, *ICS and ENTITY Time Code Translation Table (Field Collection Areas only),* for a translation of these time codes.

619 DETAIL IN (Field Collection Areas only)

All time spent by an employee or a manager while detailed into Field Collection is considered detailed in. Time must also be reported to appropriate operational time codes for type of work performed and to any overhead time codes.

620 DETAIL OUT OF COLLECTION (Field Collection Areas only)

The five defined detailed out categories are Walk-In, ACS/Toll-Free, Taxpayer Advocate Service, Stakeholder Liaison, and Disaster Relief. Any other detail out activity is reported using Detail Out Other.

In general, detailed out time includes all hours worked by Field Collection employees while on detail to another organization. It also includes any program identified as detailed out by Enterprise Collection Strategy or Field Collection offices in headquarters.

Note:

There are no details within Collection, since Advisory, Insolvency, and Field Collection Area employees all report to Field Collection. See also *IRM 5.2.1.9.8 Time Reporting Procedures for Details*

Note:

Time spent by collection employees who volunteer for the Nationwide Tax Forums should be input under Detailed Out. This is based on the fact that cases being worked come from all BODs of the IRS.

When this time code is selected in ICS, a submenu is presented with the five defined detailed out categories and Detail Out Other. The ICS time codes and categories for details are:

62A Details to Walk-In
62B Details to ACS/Toll-Free
62C Details to Taxpayer Advocate Service
62D Reserved
62E Details to Stakeholder Liaison
62F Details to Disaster Relief
62G Details to Other

770 ADMINISTRATIVE LEAVE (Field Collection Areas only)

This time code tracks the same time (except annual and sick leave) as outlined in the definition for time code 613 Leave and is used only by Field Collection Areas on ICS time reporting. Included in 770 Administrative Leave is leave granted for inclement weather, declared emergencies, voting in certain locations, jury duty, appearing in civil court as a witness, military leave, blood donation, paid suspensions, and other types of office closings. Time that is charged to 770 on ICS is moved into 613 time during the ICS/ENTITY interface with CTRS.

Note:

When granted a day off by Executive Order it is treated as a holiday, i.e. December 24th.

Note:

Furloughs and unpaid suspensions are charged to 740 LWOP on ICS. They are not counted at all on the Form 4872-B, *Collection Daily Time Utilization Report,* for A&I employees.

809 MISCELLANEOUS DIRECT (Field Collection Areas only)

This time code tracks time spent working on assigned or unassigned cases for 15 minutes or less; non–evaluative consultation with a manager on a case for 15 minutes or less; and working an issue on a closed case regardless of time expended.

If a para-professional/professional employee is working 15 minutes or less on an open or closed OIC case, the time should be charged to time code 106 Offer in Compromise.

Revenue officers and Special Compliance revenue officers may have a mixture of ATAT cases and general program Collection cases. Use time code 809 when working 15 minutes or less on a general program Collection case. If a revenue officer is working 15 minutes or less on an ATAT case, the time should be charged to the appropriate ATAT time code.

Note:

During the ICS/ENTITY and CTRS end of month process, a formula is applied to hours reported to time code 809 which rolls the hours into direct case time codes 101 and 201, based on the number of TDAs and TDIs respectively in the group.

810 ASSIST ANOTHER RO (Field Collection Areas only)

This time code is open to both professional employees (revenue officers) and para-professional employees (tax examiner, revenue representatives, etc.) who provide assistance on issues related to case work to another professional or para-professional employee. The time code is used whether the assistance occurs in the office or outside the office. Examples of activities include, but are not limited to: language translation; conducting seizures; making field calls; etc. for another revenue officer. This code can also be used by OJIs or coaches when assisting trainees on similar issues.

Note:

During the ICS/ENTITY and CTRS end of month process, a formula is applied to hours reported to time code 810 which rolls the hours into direct case time codes 101 and 201, based on the number of TDAs and TDIs respectively in the group.

OTHER ICS and ENTITY INFORMATIONAL TIME CODES (Field Collection Areas only)

ICS and ENTITY use other time codes for data transfer and balancing purposes shown below. While these are for informational purposes only, they are no less important since they reflect our accomplishments in how we meet program goals. The amount of time charged to these codes will not affect the overall balance of time charged for the day, with the exception of 770, which rolls into 613 during the CTRS interface.

710 Credit/Comp Hours Earned
711 Credit/Comp Hours Used
720 Religious Comp Time Earned
721 Religious Comp Time Used
730 Overtime Worked
740 Leave Without Pay (LWOP) (Furlough)
750 Holiday
760 Non–Work Day
770 Administrative Leave

Exhibit 5.2.1-4
ICS and ENTITY Time Code Translation Table (Field Collection Areas only)

Listed below are the ICS and ENTITY time codes and their corresponding CTRS time codes. Time reported to an ICS and ENTITY informational code rolls into the appropriate category or time code during the CTRS interface with ICS and ENTITY during the end of month (EOM) report process.

ICS AND ENTITY ONLY TIME CODES	WHERE THE TIME ROLLS IN CTRS
619 Detail In	Detail In
620 Detail Out	Detail Out
62A Detail to Walk-In	Detail to Walk-In
62B Detail to ACS/Toll-Free	Detail to ACS/Toll-Free
62C Detail to TP Advocate	Detail to Taxpayer Advocate Service
62D Reserved	Reserved
62E Detail to Stakeholder Liaison	Detail to Stakeholder Liaison
62F Detail to Disaster Relief	Detail to Disaster Relief
62G Detail to Other	Detail to Other
770 Administrative Leave	613 Administrative Leave

| 809 Miscellaneous Direct | 101 TDA Direct and 201 TDI Direct |
| 810 Assist RO | 101 TDA Direct and 201 TDI Direct |

Note:

During the ICS/ENTITY and CTRS end of month process, a formula is applied to hours reported to time code 810 which rolls the hours into direct case time codes 101 and 201, based on the number of TDAs and TDIs respectively in the group.

Exhibit 5.2.1-5
Time Code Matrix for Field Collection Areas

Field Collection Area employees report time and activity to specific time codes, in addition to other actions. The time code matrix for Field Collection Areas contains the following information:

A. Time code and associated title

B. Valid employee category appropriate use

- C = Clerical

- PP = Para-Professional

- P = Professional

- M = Management

    - Y = Yes, it is valid

    - N = No, it is invalid

C. Whether or not the time/action code tracks inventory in addition to time

- INV = Inventory

    - Y = Yes for inventory

    - N = No inventory

D. Other Actions data that are not assigned a time or operational code. Other Actions do not have employee category identification.

Note:

The time code title may vary slightly from the NO-5000-23 (C-23), *Collection Workload Indicators Report,* due to space constraints in the title field on the C-23 report.

FY 2015 TIME CODE MATRIX FOR Field Collection Areas

TIME CODE and TITLE	C	PP	P	M	INV
101 TDA Direct Case	N	Y	Y	N	N
102 TDA Notice - ACS-Unassign	N	Y	Y	N	N
104 TDA Inter-Area OI	N	Y	Y	N	Y
105 FTD Alerts	N	Y	Y	N	Y
106 OIC	N	Y	Y	N	N
107 Taxpayer Advocate	N	Y	Y	N	Y
109 Summons	N	Y	Y	N	N
120 CDP Related OICs	N	Y	Y	N	Y
201 TDI Direct Case	N	Y	Y	N	N
202 TDI Notice ACS Unassign	N	Y	Y	N	N
204 TDI Inter-Area OI	N	Y	Y	N	Y
301 Local CIP	N	Y	Y	N	N
302 Local CIP	N	Y	Y	N	N
303 Local CIP	N	Y	Y	N	N
305 Local Outreach	N	Y	Y	N	N
306 Local Outreach	N	Y	Y	N	N
307 Local Outreach	N	Y	Y	N	N
308 Local Outreach	N	Y	Y	N	N
309 ATAT (Abusive Tax Avoidance Transactions)	N	Y	Y	N	Y
310 OVCI (Offshore Voluntary Compliance Initiative)	N	Y	Y	N	Y
311 OVDI (Offshore Voluntary Disclosure Initiative)	N	Y	Y	N	Y
312 Intermediary Transactions	N	Y	Y	N	Y
313 Promoter	N	Y	Y	N	Y
314 Notice 2000-44	N	Y	Y	N	Y
315 Announcement 2005-80	N	Y	Y	N	Y
316 FPLP (Federal Payment Levy Program) Contract Vendor	N	Y	Y	N	Y
317 High Dollar CNC (Currently Not Collectible) Project	N	Y	Y	N	Y
318 Easement Settlement Offer	N	Y	Y	N	Y
319 Refund Schemes	N	Y	Y	N	Y
320 LB&I DAT (Distressed Asset Trust)	N	Y	Y	N	Y
321 IRC § 6707A Penalty Assessment	N	Y	Y	N	Y
322 UBS (United Bank Of Switzerland)	N	Y	Y	N	Y
323 ATAT Estate and Gift	N	Y	Y	N	Y
324-339 ATAT Reserved	N	Y	Y	N	Y
360 Appeals	N	Y	Y	N	N
361 MCAR (Mutual Collection Assistance Request)	N	Y	Y	N	Y
362 Solution Saturday	N	Y	Y	N	Y
401 Collateral Duties	Y	Y	Y	Y	N
402 ADP Support	Y	Y	Y	Y	N
403 ICS/ENTITY Support	Y	Y	Y	Y	N
404 Coordinator Duties	Y	Y	Y	N	N

502 Analysis/Perfection	Y	N	N	N	N
504 Files Maintenance	Y	N	N	N	N
505 Clerical	Y	N	N	N	N
601 CPE	Y	Y	Y	Y	N
602 RO/A&I Phase (Unit X) Training	N	Y	Y	N	N
603 OJI Assignment	Y	Y	Y	Y	N
604 Instructor Assignment	Y	Y	Y	Y	N
605 All Other Training	Y	Y	Y	Y	N
610 Management	N	N	Y	Y	N
611 Administrative	Y	Y	Y	N	N
613 Leave	Y	Y	Y	Y	N
614 Management Direct Case	N	N	Y	Y	N
621 Field Time	N	Y	Y	N	N
622 Flexi-Place	Y	Y	Y	Y	N
623 Computer Downtime	Y	Y	Y	Y	N
624 Identity Theft	Y	Y	Y	Y	N
Detail In	Y	Y	Y	Y	N
Detail Out (All Categories)	Y	Y	Y	Y	N
Other Actions - Levies	Systemically generated levies on ICS and revenue officer recordation of manually issued levies at End of Day (EOD).				

Exhibit 5.2.1-6
Time Code Matrix for Advisory (ADV)

Advisory employees report time and activity to specific time codes and related subcategory codes in addition to other actions. The time code matrix for Advisory contains the following information:

A. Time code and associated title

B. Valid employee category appropriate use

- C = Clerical

- PP = Para-Professional

- P = Professional

- M = Management

  - Y = Yes, it is valid

  - N = No, it is invalid

C. Whether or not the time/action code tracks inventory in addition to time

- INV = Inventory

  - Y = Yes for inventory

  - N = No inventory

D. Other Actions data that are not assigned a time or operational code. Other Actions has no employee category identification.

Note:

The time code title may vary slightly from the NO-5000-23 (C-23), *Collection Workload Indicators Report,* due to space constraints in the title field on the C-23 report.

FY 2015 TIME CODE MATRIX FOR ADVISORY (ADV)

TIME CODE and TITLE	C	PP	P	M	INV
101 TDA Direct Case	Y	Y	Y	N	N
102 Unassigned Del Acct	Y	Y	Y	N	Y
106 OIC	Y	Y	Y	N	N
107 Taxpayer Advocate	Y	Y	Y	N	Y
108 Total ALS	Y	Y	Y	N	Y
109 Summons	Y	Y	Y	N	Y
110 Total Lien Issues	Y	Y	Y	N	Y
191 Nominee/Alter Ego	Y	Y	Y	N	Y
192 Estate Tax Liens	Y	Y	Y	N	Y
193 Lien/Levy Activity	Y	Y	Y	N	Y
111 Total Suits	Y	Y	Y	N	Y
131 Suits By USA	Y	Y	Y	N	Y
132 Suits Against USA	Y	Y	Y	N	Y
133 Employee Suits	Y	Y	Y	N	Y
134 TFRP Refund Suits	Y	Y	Y	N	Y
135 Judgments	Y	Y	Y	N	Y
136 Subpoena	Y	Y	Y	N	Y
137 Writs Of Entry	Y	Y	Y	N	Y
138 Pre-Suit Reviews	Y	Y	Y	N	Y
139 Petitions For Remission	Y	Y	Y	N	Y
112 Total Advisory Opinion	N	N	Y	N	Y
121 Counsel Referrals	N	N	Y	N	Y
122 Oral Opinions	N	N	Y	N	Y
123 Liaison/Correspond	N	N	Y	N	Y
113 Total Insolvency	Y	Y	Y	N	Y
113o Other Insolvency	Y	Y	Y	N	Y
114 Total Discharge/Foreclosure	Y	Y	Y	N	Y
141 Discharges	Y	Y	Y	N	Y

Code	Description					
142	Subordinations	Y	Y	Y	N	Y
143	Withdrawals	Y	Y	Y	N	Y
144	Redemption	Y	Y	Y	N	Y
145	Release Redemptions	Y	Y	Y	N	Y
146	Judicial Foreclose	Y	Y	Y	N	Y
147	Non-Judicial Foreclosure	Y	Y	Y	N	Y
148	Lien Priority Other	Y	Y	Y	N	Y
149	Certificates Of Non-Attachment	Y	Y	Y	N	Y
115	Total PALS	Y	Y	Y	N	Y
151	PALS Appraisals	Y	Y	Y	N	Y
152	Seized Asset	Y	Y	Y	N	Y
153	PALS Acquired Property	Y	Y	Y	N	Y
154	PALS Redemption Sales	Y	Y	Y	N	Y
155	PALS Redemption Investigations	Y	Y	Y	N	Y
156	PALS Judicial Sales	Y	Y	Y	N	Y
157	PALS Judicial Appraisals	Y	Y	Y	N	Y
158	PALS Pre-Seizure Planning	Y	Y	Y	N	Y
116	Total Seizure-ICS	Y	Y	Y	N	Y
161	Pre-Seizure Review	N	N	Y	N	Y
162	Seizure Processing	Y	Y	Y	N	Y
163	Deeds/Records 21	Y	Y	Y	N	Y
164	Intervening/Surplus	Y	Y	Y	N	Y
165	Acquired Property	Y	Y	Y	N	Y
117	Total TFRP	Y	Y	Y	N	Y
171	TFRP Processed	Y	Y	Y	N	Y
172	Claims For Refund	Y	Y	Y	N	Y
173	TFRP-Adjustment - Other	Y	Y	Y	N	Y
174	TFRP Files	Y	Y	Y	N	Y
175	Transferee Assessment	Y	Y	Y	N	Y
176	TFRP Appeals	Y	Y	Y	N	Y
177	Reserved	Y	Y	Y	N	Y
118	Total FOIA/DISL/MISC	Y	Y	Y	N	Y
181	CI Control	Y	Y	Y	N	Y
182	Probation	Y	Y	Y	N	Y
183	Disclosure/FOIA	Y	Y	Y	N	Y
184	Collaterals	Y	Y	Y	N	Y
185	Claims-Other	Y	Y	Y	N	Y
186	Jeopardy	Y	Y	Y	N	Y
187	Miscellaneous	Y	Y	Y	N	Y
188	Captive Insurance	Y	Y	Y	N	Y
189	International - Other	Y	Y	Y	N	Y
119	Total Decedent	Y	Y	Y	N	Y
198	Decedent Estate	Y	Y	Y	N	Y
199	Ext Time Pay/4768	Y	Y	Y	N	Y
120	CDP RELATED OICs	Y	Y	Y	N	Y
201	TDI Direct Case	Y	Y	Y	N	N
301	Local CIP	Y	Y	Y	N	N
302	Local CIP	Y	Y	Y	N	N
303	Local CIP	Y	Y	Y	N	N
305	Local Outreach	Y	Y	Y	N	N
306	Local Outreach	Y	Y	Y	N	N
362	Solution Saturday	N	Y	Y	N	Y
401	Collateral Duties	Y	Y	Y	Y	N
402	ADP Support	Y	Y	Y	Y	N
403	ICS/ENTITY Support	Y	Y	Y	Y	N
404	Coordinator Duties	Y	Y	Y	N	N
406	Total Independent Reviewer	Y	Y	Y	N	Y
411	IAR OIC Review	Y	Y	Y	N	Y
412	IAR IA Review	Y	Y	Y	N	Y
502	Analysis/Perfection	Y	Y	Y	N	N
504	File Maintenance	Y	Y	Y	N	N
505	Clerical	Y	Y	Y	N	N
601	CPE Training	Y	Y	Y	Y	N
602	RO/A&I Phase (Unit X) Training	N	Y	Y	N	N
603	OJI Assignment	Y	Y	Y	Y	N
604	Instructor Assignment	Y	Y	Y	Y	N
605	All Other Training	Y	Y	Y	Y	N
610	Management	N	N	Y	Y	N
611	Administrative	Y	Y	Y	N	N
613	Leave	Y	Y	Y	Y	N
614	Management Direct Case	N	N	Y	Y	N
621	Field Time	N	Y	Y	N	N
622	Flexi-Place	Y	Y	Y	Y	N
623	Computer Down Time	Y	Y	Y	Y	N
624	Identity Theft	Y	Y	Y	Y	N
	Detail In	Y	Y	Y	Y	N
	Detail Out Total	Y	Y	Y	Y	N

Other Actions - Proof Of -Claim   Employee recordation on Form 4872-B of Proofs of Claims worked during the month.

Exhibit 5.2.1-7
Time Code Matrix for Insolvency (INS)

Insolvency employees report time and activity to specific time codes in addition to other actions. The time code matrix for Insolvency contains the following information:

    A. Time code and associated title

    B. Valid employee category appropriate use

- C = Clerical

- PP = Para-Professional

- P = Professional

- M = Management

        o Y = Yes, it is valid

        o N = No, it is invalid

    C. Whether or not the time/action code tracks inventory in addition to time

- INV = Inventory

        o Y = Yes for inventory

        o N = No inventory

    D. Other Actions data that are not assigned a time or operational code. Other Actions do not have employee category identification.

Note:

The time code title may vary slightly from the NO-5000-23 (C-23), *Collection Workload Indicators Report,* due to space constraints in the title field on the C-23 report.

FY 2015 TIME CODE MATRIX FOR INSOLVENCY (INS)

TIME CODE and TITLE	C	PP	P	M	INV
101 TDA Direct Case	Y	Y	Y	N	N
110 Total Lien Issues	Y	Y	Y	N	Y
113 Total Insolvency	Y	Y	Y	N	Y
113a CH 7 No Assets	Y	Y	Y	N	Y
113b CH 7 Assets	Y	Y	Y	N	Y
113c CH 9	Y	Y	Y	N	Y
113d CH 11	Y	Y	Y	N	Y
113f CH 12	Y	Y	Y	N	Y
113h CH 13 Pre-Confirm	Y	Y	Y	N	Y
113i CH 13 Post-Confirm	Y	Y	Y	N	Y
113m Abandoned/Exempt Property	Y	Y	Y	N	Y
113o Other Insolvency	Y	Y	Y	N	Y
113p CH 15	Y	Y	Y	N	Y
113q ABC Assignments	Y	Y	Y	N	Y
113r Receiverships	Y	Y	Y	N	Y
113s Decedents	Y	Y	Y	N	Y
201 TDI Direct Case	Y	Y	Y	N	N
202 Unassigned Del Ret	Y	Y	Y	N	N
301 Local CIP	Y	Y	Y	N	N
302 Local CIP	Y	Y	Y	N	N
303 Local CIP	Y	Y	Y	N	N
305 Local Outreach - Internal	Y	Y	Y	N	N
306 Local Outreach - External	Y	Y	Y	N	N
307 Local Outreach	Y	Y	Y	N	N
308 Local Outreach	Y	Y	Y	N	N
362 Solution Saturday	N	Y	Y	N	Y
401 Collateral Duties	Y	Y	Y	Y	N
402 ADP Support	Y	Y	Y	Y	N
403 ICS/ENTITY Support	Y	Y	Y	Y	N
404 Coordinator Duties	Y	Y	Y	N	N
505 Clerical	Y	Y	Y	N	N
601 CPE	Y	Y	Y	Y	N
602 RO/A&I Phase (UNIT X) Training	N	Y	Y	N	N
603 OJI Assignment	Y	Y	Y	Y	N
604 Instructor Assignment	Y	Y	Y	Y	N
605 All Other Training	Y	Y	Y	Y	N
610 Management	N	N	Y	Y	N
611 Administrative	Y	Y	Y	N	N
613 Leave	Y	Y	Y	Y	N
614 Management Direct Case	N	N	Y	Y	N
621 Field Time	N	Y	Y	N	N
622 Flexi-Place	Y	Y	Y	Y	N
623 Computer Downtime	Y	Y	Y	Y	N
624 Identity Theft	Y	Y	Y	Y	N
Detail In	Y	Y	Y	Y	N
Detail Out Total	Y	Y	Y	Y	N
Other Actions - Proofs Of Claim	Employee recordation on Form 4872-B of Proofs of Claims worked during the month.				

Exhibit 5.2.1-8
End of Month (EOM) Processing Action Schedule for Field Collection Areas

This schedule provides a list of actions required to complete ENTITY End Of Month (EOM) report processing for Field Collection Areas only.

END OF MONTH (EOM) PROCESSING ACTION SCHEDULE for Field Collection Areas

DAY	ACTIONS REQUIRED	RESPONSIBLE PERSONS
Monday - Friday of each week in the reporting period	Input hours on assigned cases on ICS or use time codes for non–case related work; finalize each day via End of Day (EOD) feature in ICS	All Field Collection Area employees
Wednesday of every week in the reporting period	Verify weekly time input by group	Group secretary
Last Friday of reporting period (cutoff)	Ensure EOD is complete	RO; Field Collection Area group employees; IQA
Last Friday of reporting period (cutoff)	Verify all employees' EOD is complete	GM; group secretary; IQA
Monday-Wednesday after cutoff	Complete time verification; approve and generate EOM files on ENTITY	GM; group secretary
Monday - Wednesday after cutoff	Validate 4872s by group after Wide Area Specialist (WAS) has completed group update; resolve error listings	Virtual Territory Specialist (VTS)
Monday - Wednesday after cutoff	Process group EOM files; provide any error listing to VTS for validation; validate group and area file; generate area file; notify CDA and provide narrative documentation	Lead IQA / WAS
Wednesday after cutoff	Run ENTITY Area Reports	Lead IQA /WAS

Exhibit 5.2.1-9
End of Month Processing Action Schedule for A&I

This schedule provides a list of actions required to complete end of month report processing for A&I only.

END OF MONTH PROCESSING ACTION SCHEDULE FOR A&I ONLY

DAY	ACTIONS REQUIRED	RESPONSIBLE PERSONS
Monday - Friday every week of the reporting period	Record daily hours using Form 4872-B	All employees in A&I
COB last Friday of the reporting period (cutoff)	Finalize Form 4872-B submit to Group Clerk (CTRS Rollup user)	All employees in A&I
Monday after cutoff	Compile Group Form 4872-Bs	CTRS Rollup User
Tuesday - Wednesday after cutoff	Secure ICS inventory and other required feeder reports (AIS); input hourly and inventory data to CTRS Rollup; generate and print Rollup Group Form 4872; after GM approval, e-mail Rollup Group files to WAS	CTRS Rollup User
Wednesday after cutoff	Validate 4872s by group after WAS has completed group update; resolve error listings	VTS (Insolvency only)
Wednesday after cutoff	Process group EOM files; provide any error listing to VTS for validation; validate group and area file; generate area file; notify CDA and provide narrative documentation	WAS

Exhibit 5.2.1-10
Last Friday of Reporting Period and Number of Expected Hours (FY 2015, FY 2016, and FY 2017)

Reporting periods for time reporting purposes are in agreement with MCC Posting Cycles. Refer to Document 6209 for more information concerning reporting cycle dates.

The cutoff day for each reporting period is always Saturday. Any hours worked on Saturday should be included in the reporting period. It may be necessary to project Saturday hours to include them in the reporting period.

For ease of reference, the last Friday date for each reporting period is shown below to ensure all required EOD actions are taken before Saturday. Also provided are the number of expected hours within the period. Information for the current and two subsequent fiscal years is shown.

LAST FRIDAY OF REPORTING PERIOD AND NUMBER OF EXPECTED HOURS (FY 2015, FY 2016, and FY 2017)

FY 2015		FY 2016		FY 2017	
Oct. 24, 2014	152	Oct. 30, 2015	152	Oct. 28, 2016	152
Nov. 21, 2014	152	Nov. 27, 2015	144	Nov. 25, 2016	144
Dec. 26, 2014	184	Jan. 01, 2016	184	Dec 30, 2016	192
Jan. 30, 2015	184	Jan. 29, 2016	152	Jan. 27, 2017	144
Feb. 27, 2015	152	Feb. 26, 2016	152	Feb. 24, 2017	152
Apr. 03, 2015	200	Apr. 01, 2016	200	Mar. 31, 2017	200
May. 01, 2015	160	Apr. 29, 2016	160	Apr. 28, 2017	160
May 29, 2015	152	May. 27, 2016	160	May 26, 2017	160
Jul. 03, 2015	192	Jul. 01, 2016	192	Jun. 30, 2017	192
Jul. 31, 2015	160	Jul. 29, 2016	152	Jul. 28, 2017	152
Aug. 28, 2015	160	Aug. 26, 2016	160	Aug. 25, 2017	160
Oct. 02, 2015	192	Sep. 30, 2016	192	Sep. 29, 2017	192

IRS

Part 5. Collecting Process

Chapter 2. Reports

Section 4. Collection Reports

5.2.4 Collection Reports

Manual Transmittal

October 02, 2014

Purpose

(1) This transmits IRM 5.2.4, Reports - Collection Reports.

Material Changes

(1) Revised to add current tax years and tax periods listed in the exhibits.

(2) Editorial changes made throughout this document for clarification.

(3) Updated IRM 5.2.4.1.1 to reflect the renaming and numbering of the Delinquent Accounts Receivable Yield Report.

(4) Updated IRM 5.2.4.5.2 to reflect additional categories contained in Parts 1 and 2 of the report.

(5) Updated IRM 5.2.4.6.4 to reflect updated Installment Agreement Originator Codes for the ACS, Customer Service and CSCO functions.

(6) Updated IRM 5.2.4.7.2 to add a new section containing column names which are contained on the report.

(7) Updated IRM 5.2.4.8.2 to add a new section containing Activity on TC 537 modules.

(8) Updated IRM 5.2.4.8.3 to add a new section containing Activity on TC 537 modules.

(9) Updated Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, to include definition for Electronic Installment Agreement (E-IA).

(10) Updated Exhibit 5.2.4-2, *Taxpayer Delinquent Account Report*, to rename the prior lines for ACA Provisions 5000A/9010 to 5000A/SRP/4980H. Added new line items for Provision 9010, as needed.

(11) Updated Exhibit 5.2.4-3, *Taxpayer Delinquent Account Monthly Report*, to rename the prior lines for ACA Provisions 5000A to 5000A/SRP. Added new line items for Provision 4980H, as needed.

(12) Updated Exhibit 5.2.4-8, *Installment Agreement Report*, to update Originator Codes for E-IA's taken by ACS and Accounts Management (AM)

(13) Updated Exhibit 5.2.4-10, *Type Assessment Report*, to rename the prior lines for ACA Provisions 5000A to 5000A/SRP. Added new line items for Provision 4980H, as needed.

(14) Updated Exhibit 5.2.4.13 *Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section I–Staff Hour Utilization* to reflect the renumbering of report

(15) Updated Exhibit 5.2.4.14 *Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section II – Informational Only Hours* to reflect the renumbering of report

(16) Updated Exhibit 5.2.4.15 *Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section III–Operational Data* to reflect the renumbering of report

(17) Updated Exhibit 5.2.4.16 *Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section IV–Other Actions* to reflect the renumbering of report

(18) Updated Exhibit 5.2.4.17 *Description of Collection Workload Indicators Report NO–5000–23 (C–23) Section V – Revenue Officer Inventory Count* to reflect the renumbering of report

(19) Updated Exhibit 5.2.4.19 *FY 2014 CTRS EOM Reporting Schedule* to reflect the renumbering of report

(20) Updated Exhibit 5.2.4.20 *FY 2013 C–23 Total Hourly Formulas* to reflect the renumbering of report

(21) Added Exhibit 5.2.4-21, *Levy and Seizure Report*.

(22) Added Exhibit 5.2.4-22, *Liens Report*.

(23) Added Exhibit 5.2.4-23, *Offer In Compromise Report*.

Effect on Other Documents

This material supersedes IRM 5.2.4, dated October 2, 2013.

Audience

Small Business / Self Employed (SB/SE) and Wage & Investment (W&I) employees

Effective Date

(10-02-2014)

Signed by Joan M. Moffa,
Acting Director, Collection Strategy and Organizational Performance

5.2.4.1 (10-01-2012)
Collection Reports Overview

1. This section is a tool that will assist analysts, programmers and managers in understanding the data contained in Collection reports.

2. This section only addresses the most commonly used Collection reports that are electronically posted to the Collection Information System (COINS) web site for viewing and research. The reports are located on COINS and can be viewed using Monarch Report software, at http://colreports.hq.irs.gov.

3. Use the online Collection Reports Catalog found at http://colreports.hq.irs.gov when reviewing this chapter. To eliminate redundancy, some catalog data are not found in this section.

5.2.4.1.1 (10-01-2014)
Collection Activity Reports Based on Data Source Type

1. The table below lists Collection Activity Reports based on their data sources:

   - Integrated Data Retrieval System (IDRS)

   - Master File (MF)

   - Collection Time Reporting System (CTRS)

   - Automated Offers In Compromise (AOIC)

   - Automated Lien System (ALS)

   - Manual: Non systemic data source

   Note:

   Refer to the Reports Catalog on the COINS web site for a more complete description of each report. http://colreports.hq.irs.gov

Collection Report #	Collection Report Name	Data Source
NO–5000–1	Taxpayer Delinquent Account Monthly Report, Part 1 - TDAs	IDRS
NO–5000–2	Taxpayer Delinquent Account Cumulative Report, Part 1 - TDAs	IDRS
NO–5000–1/241	Taxpayer Delinquent Account Report Monthly, Part 2 - Accounts Receivable Notices	IDRS
NO–5000–2/242	Taxpayer Delinquent Account Report Cumulative, Part 2 - Accounts Receivable Notices	IDRS
NO–5000–241	Type Assessment Monthly Report	IDRS
NO–5000–242	Type Assessment Cumulative Report	IDRS
NO–5000–3	Taxpayer Delinquency Investigation Monthly Report	IDRS
NO–5000–4	Taxpayer Delinquency Investigation Cumulative Report	IDRS
NO–5000–3–NOT	Return Delinquency Monthly Notice Report	IDRS
NO–5000–4–NOT	Return Delinquency Cumulative Notice Report	IDRS
NO–5000–5	Installment Agreement Monthly Report	IDRS
NO–5000–6	Installment Agreement Cumulative Report	IDRS
IA DEFAULT	Installment Agreement Default Rate Report	IDRS
7100 CAR 87	Exempt Organizations Report of Delinquent Return Notices and Investigations	IDRS
7100 CAR 88	Employee Plans Report of Delinquent Return Notices, Investigations and Accts.	IDRS
NO–5000–7	BMF Collection Yield Report	MF
NO–5000–8	IMF Collection Yield Report	MF
NO–5000–8B	IMF FERDI Collection Yield Report	MF
NO–5000–9	Delinquent Accounts Receivable Yield Report (Grand Yield Report)	MF
NO–5000–10	IMF Deferred Account Activity Report	MF

NO–5000–11	BMF Deferred Account Activity Report	MF
NO–5000–15	IRAF Collection Yield Report	MF
NO–5000–17	BMF (Form 941) Cycling Impact Report	MF
NO–5000–29	Report of Reminder Notice Issuances (CP71 & CP71A)	MF
NO–5000–31	IMF Report of Bankruptcies	MF
NO–5000–32	BMF Report of Bankruptcies	MF
NO–5000–88	Report of Reminder Notices-BMF (CP160 & CP163)	MF
NO–5000–102	IMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off	MF
NO–5000–104	BMF Report of Tax, Penalty and Interest Assessed, Paid, Abated and Written Off	MF
NO–5000–106	State Income Tax Refund Levy Program	MF
NO–5000–139	Delinquent Return Activity Report	MF
NO–5000–149	Recap of Accounts Currently Not Collectible Report	MF
NO–5000–193	Returns Posted to IMF/BMF Master Files	MF
NO–5000–222	Pending Installment Agreement Report	MF
NO–5000–233	Report of Reminder Notices Issuances (71-C)	MF
NO–5000–234	Report of Queue Reminder Notices Issued (BMF)	MF
NO–5000–245A	Federal Payment Levy Program (FPLP) Weekly Report	MF
NO–5000–246	FPLP IMF Dispositions & Indirect Payment Report	MF
NO–5000–247	FPLP BMF Dispositions & Indirect Payment Report	MF
NO–5000–248	Monthly FPLP LIF Inventory Report	MF
NO–5000–249	Weekly FPLP LIF Inventory Report	MF
FPLP DEPOSIT	Federal Payment Levy Deposit Report	MF
FPLP FEE	Federal Payment Levy Fee Report	MF
NO–5000–23	Collection Workload Indicators Report	CTRS
NO–5000–24	Levy and Seizure Report	Manual
NO–5000–25	Liens Report	ALS
NO–5000–108	Monthly Report of Offers in Compromise Activity	AOIC
NO–5000–33	Seizure Disposition Report	Manual

Note:

See *Exhibit 5.2.4-1, Definitions, Abbreviations and Statuses,* used in the reports.

5.2.4.2 (10-01-2014)
Taxpayer Delinquent Account (TDA) Reports (Report Symbol NO–5000–1, Part 1 and NO–5000–2, Part 1)

1. The Taxpayer Delinquent Account Monthly Report, Part 1 (Report Symbol Number NO–5000–1) reflects the results of operations during the immediate preceding month. It contains receipt, activity, credits and inventory data extracted from the Integrated Data Retrieval System (IDRS) on Taxpayer Delinquent Accounts (TDAs). Data is tabulated by both the business operating division (BOD) of the Taxpayer and the BOD where the TDA is assigned. Each TDA report is separated into segments: All - National Office, Organizational BOD and Area.

2. The Taxpayer Delinquent Account Cumulative Report (Report Symbol NO–5000–2) contains the same data elements as the NO–5000–1. The report provides information from the beginning of the fiscal year through the end of the current reporting month.

Note:

Technical Reference (Programming): The report displays ALL TDAs on pages CAR8243. TDAs assigned to the Small Business Self–Employed (SB/SE) organization are shown on pages CSB8243 and TDAs assigned to the Wage and Investment (W&I) organization are shown on pages CWI8243. The NO–5000–1 Part 1 report is generated each month electronically by the Tennessee Computing Center as computer run CAR8243. The NO–5000–2 report is electronically generated monthly, (except October) by the Tennessee Computing Center as part of computer run CAR8243.

5.2.4.2.1 (10-01-2013)
Function of Taxpayer Delinquent (TDA) Reports

1. The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The reports provide trending data by BOD for items such as receipts, dispositions and inventory broken down by modules and taxpayers (entities).

3. The reports are the data source for measures (inventory, receipts and dispositions) reported on high level organizational reports such as the Table 16 report, which is published in the annual Data Book.

5.2.4.2.2 (10-01-2014)
Taxpayer Delinquent Account (TDA) Reports Elements

1. The NO-5000-1 Taxpayer Delinquent Account (TDA) Report and NO-5000-2, Part 1, Taxpayer Delinquent Account Cumulative Report includes National and BOD totals for All, SB/SE and W&I. The BOD totals are broken down by Areas. The levels or pages show National; Total TDAs; Field Function TDAs; Queue TDAs; ACS/CS TDAs and AT CSCO.

2. The following categories (columns) are reported:

   - Grand Total

   - BMF Total

   - IMF Total

   - Form 1040

   - TFRP Penalty

   - Over 100K

   - NMF

3. The following literals describe the elements (lines) that are reported for each category:

   - TDA Module Receipts

- Receipt Details

- Receipt Dollar Amounts

- TDA Module Grade Data

4. The functional data (used to determine the function assigned) in all segments is shown in one of the following categories:

- Field Function - The 5th and 6th digits of the TDA assignment code are 10-69.

- Queue - The 5th and 6th digits of the TDA assignment code are 70-71.

- Automated Collection System (ACS)/Customer Service (CS)- The 5th and 6th digits of the TDA assignment code are 00-09 or blank when cases do not have a TDA assignment code on IDRS.

- Compliance Services Collection Operations (CSCO) - The 5th and 6th digits of the TDA assignment code are 80-89.

5. Descriptions of the TDA elements for the line and column definitions used in the report are shown in the following exhibits:

- *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses*

- *Exhibit 5.2.4-2, Taxpayer Delinquent Account Report, Report Symbols NO-5000-1 and NO-5000-2 Part 1 - TDAs*

- *Exhibit 5.2.4-10, Type Assessment Report, Report Symbols NO-5000-241 and NO-5000-242, Part 1 - TDAs*

5.2.4.2.3 (10-01-2013)
Definitions of Taxpayer Delinquent Accounts (TDA) Reports Primary Elements

1. TDA Module Receipts: The number of TDA modules received. The sum of lines 1.1, 1.2, 1.3, 1.4 and 1.5.

2. Receipt Dollar Amount: The dollar amount associated with TDA modules from line 1.0.

3. TDA Module Grade Data: The number of receipts and issuances (TDA modules) by grade level of the TDA (9, 11, 12 or 13). It is normally the predicted grade level that is reported. The predicted grade level is determined by a formula that predicts a level between 9 and 13 for each case. When a manager changes a case grade level it becomes a determined grade level and is used instead of the predicted grade level.

4. Activity (Left Inventory): The number of TDA modules that left an inventory.

   Note:

   Since this IRM references Collection Field, ACS, Queue and CSCO, the line numbers shown are not applicable to the National pages of the TDA Reports.

5.2.4.3 (10-01-2013)
Taxpayer Delinquent Account Report, Part 2–Accounts Receivable Notices Report (NO–5000–1/241 and NO-5000-2/242)

1. Taxpayer Delinquent Account Report, Part 2 - Accounts Receivable Notices, also known as *Balance Due Notices (BDN),* (NO–5000–1/241 Part 2) reflects the results of operations during the immediate preceding month. It contains issuance, disposition and inventory data extracted from the IDRS system on balance due notices. The report is separated into segments: All - National and BOD by Area Office.

2. The Taxpayer Delinquent Account Cumulative Report, Part 2 - Accounts Receivable Notices (NO–5000–2/242) contains the same data elements as the Taxpayer Delinquent Account Report, Part 2 - Accounts Receivable Notices (NO-5000-1/241) Report. The report provides information from the beginning of the fiscal year through the end of the current reporting month.

   Note:

   Technical Reference (Programming): The computer run is CAR8143. The cumulative CSB8143 and CWI8143 pages for area offices began in FY 2003, the first fiscal year where the area office codes are available on IDRS at the start of the fiscal year. Part 2 reports are generated electronically by the Tennessee Computing Center.

5.2.4.3.1 (10-01-2013)
Function of Taxpayer Delinquent Account (TDA) Report, Part 2 - Accounts Receivable Notices Report

1. The reports is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The report provides trending data by BOD for items such as receipts, dispositions and inventory broken down by modules and taxpayers (entities).

5.2.4.3.2 (10-01-2014)
Taxpayer Delinquent Account (TDA) Report, Part 2 - Accounts Receivable Notices Report Elements

1. The NO-5000-1/241, Part 2, Taxpayer Delinquent Account Monthly (TDA) Report and NO-5000-2/242, Part 2, Taxpayer Delinquent Account Cumulative Report (TDA) include (National) and BOD totals for All, W&I and SB. The W&I and SB BOD totals are broken down by Areas. The levels or pages of All show National; IMF Total, ASFR, 1040 Exam; 1040 Math Error, Fed EMP/RET, IRAF, Trust Fund Recovery Penalty, WI IMF, SB IMF, IMF ATAT, BMF Total, 6020(B) for ACB, 6020(b) by CFF, Automated 6020(B), BMF Exam, BMF Math Error, Tax Exempt, Large Bus & INTL, BMF Small Business, BMF ATAT, ETAP, ETE, BMF MFT 01/14, BMF MFT 02, BMF MFT 10, Form 706 US Estate Tax Return and BMF Other MFT.

2. The following categories are reported:

- Total IMF First Notices

- Examination IMF First Notices

- IMF Second Notices

- IMF Delinquency Notices

- IMF Third Notices

- IMF Fourth Notices

- Total IMF Notices

3. The following elements are reported for each category:

Receipts

- NO. Issued
- AMT Issued

Activity

- Total Dispositions
- AMT to TDA
- AMT to CNC
- AMT to Litigation
- AMT to Deferred
- AMT to I.A.

Credits

- AMT Collected
- AMT Abated
- AMT Offset
- DR/NR AMT COL
- DR/NR AMT Abated
- DR/NR AMT Offset

Inventories

- Taxpayers - ACT. INV
- No. in Active INV
- AMT in Active INV
- Taxpayers DR/NR
- NO in DR/NR
- AMT in DR/NR

4. The account receivable notices are credited to either SB/SE or W&I area offices. The following process is used to find an area office that is within campus jurisdiction:

- Where there is a TSIGN (aka assignment number) within campus jurisdiction, then that is used.
- If there is no TSIGN (within campus jurisdiction), the Collection Location Code (CLC) is used.
- If there is no TSIGN and no CLC, the IDRS subroutine CMPUT-CLC will be used to analyze the combination of the current BOD of the taxpayer and the Universal Location Code (ULC) to determine which SB or W&I area office aligns with the notice.

5. Descriptions of the Accounts Receivable Notices report elements for the line and column definitions used in the report are shown in the following exhibits:

- *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses*
- *Exhibit 5.2.4-3, Taxpayer Delinquent Account Reports, Report Symbol NO-5000-1, 241 and NO-5000-2, 242 Part 2-- Accounts Receivable Notices*

5.2.4.3.3 (10-01-2013)
Definitions of Taxpayer Delinquent Account (TDA) Report, Part 2-Accounts Receivable Notices Report Primary Elements

1. Receipts: The number of delinquent account notice modules issued during the report period.

2. Activity: The number of TDA modules that left an inventory. Activity includes transfers out and transfers to other functions.

3. Credits: The net amount of payment transactions that posted to delinquent account notice modules during the report period.

4. Inventories: The number of taxpayers (entities) with open delinquent account notices at the end of the report period.

5.2.4.4 (10-01-2013)
Taxpayer Delinquency Investigation (TDI) Reports (Report Symbol NO–5000–3 and NO–5000–4)

1. The Taxpayer Delinquency Investigation Monthly Report (Report Symbol NO–5000–3) reflects the results of operations during the immediate preceding month. It contains inventory, receipt and activity data extracted from the IDRS system on Taxpayer Delinquency Investigations (TDIs).

2. The Taxpayer Delinquency Investigation Cumulative Report (Report Symbol NO–5000–4) contains the same data elements as the Taxpayer Delinquency Investigation Monthly Report NO–5000–3. The report provides information from the beginning of the fiscal year through the end of the current reporting month.

Note:

Technical Reference (Programming): The NO–5000–3 report is electronically generated monthly by the Tennessee Computing Center as part of computer run CAR8443 for parts 1 and 2. The report on parts 1 and 2 shows all TDIs on the pages marked CAR8443, while those TDIs assigned to the SB/SE organization are shown on the pages marked CSB8443 and those TDIs assigned to the W&I organization are shown on the pages marked CWI8443. The NO–5000–4 report is electronically generated monthly (except October) by the Tennessee Computing Center as part of computer run CAR8443.

5.2.4.4.1 (10-01-2013)
Function of Taxpayer Delinquency Investigation (TDI) Reports

1. The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The reports provide trending data by BOD for items such as receipts, dispositions and inventory broken down by modules and taxpayers.

5.2.4.4.2 (10-01-2014)
Taxpayer Delinquency Investigation (TDI) Reports Elements

1. The NO-5000-3, Taxpayer Delinquency Investigation Monthly (TDI) Report and NO-5000-4, Taxpayer Delinquency Investigation Cumulative Report include National and BOD totals for All, SB/SE and W&I business units. The levels or pages show TDI data for National; Total TDIs, Field Function, Queue TDIs, At ACS/CS, and At CSCO TDIs,

2. The reports are produced in two parts:

    A. Part 1 - TDIs: Consists of data reflecting receipts, activity and inventory of TDI accounts.

    B. Part 2 - TDIs (TC 59X Closing Codes): Consists of data on selected TDI dispositions by closing code.

3. The following categories are reported in Part 1:

    - All TDIs
    - SB TDIs
    - WI TDIs
    - LB TDIs
    - TE/UNK TDIs
    - IMF TDIs
    - BMF TDIs
    - NMF/EPMF TDIs
    - FED EMP TDIs
    - All MODS
    - SB MODS
    - WI MODS
    - LB MODS
    - TE/UNK MODS
    - IMF MODS
    - BMF MODS
    - F941/944 MODS
    - FED EMP MODS

4. The following elements are reported for each category in Part 1:

    - TDI Receipts
    - Receipt Details
    - Receipts Grade Data (based on the Grade Level of cases, not employees)
    - Taxpayer Receipts (NO TDA) At time of Receipt
    - Activity (Left Inventory)
    - TDI Grade Level Data
    - TP Stand Alone TDI Disp
    - IDS Generated
    - TDI Inventory
    - Age in Function
    - Tax Period (Not Including MFT 52 000000)
    - Grade Level Data (based on Grade Level of cases, not employees)

5. The following categories are reported in Part 2:

    - IMF Modules
    - IMF WI Modules
    - Federal Modules
    - NMF/EPMF Modules
    - Total BMF Modules
    - BMF Form 941

- BMF Form 940

- BMF Form 1120

- BMF Other

- TE/GE Modules

- LB Modules

6. The following elements are reported for each category in Part 2:

- TC 590: Not Liable

- TC 591: No Longer Liable

- TC 594: Previously Filed

- TC 599: Return Secured

- TC 593: Unable to Locate

7. The functional data in all segments is shown in one of four categories:

- Field Function - The 5th and 6th digits of the TDI assignment codes are 10-69.

- Queue - The 5th and 6th digits of the TDI assignment codes are 70-79.

- Automated Collection System/Customer Service (ACS/CS) -The 5th and 6th digits of the TDI assignment codes are 00-09 or blank when cases do not have a TDI Assignment Code on IDRS.

- Compliance Services Collection Operations (CSCO) -The 5th and 6th digits of the TDI assignment codes are 80-89.

8. Descriptions of the Taxpayer Delinquency Investigation (TDI) for the line and column definitions used in the report are shown in the following exhibits:

- *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses*

- *Exhibit 5.2.4-4, Taxpayer Delinquency Investigation Reports, Report Symbols NO-5000-3 and NO-5000-4 (Part 1 - TDIs)*

- *Exhibit 5.2.4-5, Taxpayer Delinquency Investigation Reports, Report Symbols NO-5000-3 and NO-5000-4 (Part 2 - TDI Closing Code)*

5.2.4.4.3 (10-01-2013)
Definitions of Taxpayer Delinquency Investigation (TDI) Reports Primary Elements

1. Receipts: the number of TDIs/TDI entities or modules received into the function, Line 1.0.

   Note:

   Line 1.0 at the National, Total TDIs level is listed as *Reserved* and is blank.

2. Issuances: The number of TDIs/TDI entities or modules that went into open TDI status during the report period, Line 1.1. It is the total of Lines 1.2, 1.3, 1.4 and 1.5. Excludes duplicate TDI requests and re-sequenced (merged) TDIs.

3. Reissued: The number of TDIs/TDI entities or modules from line 1.1 which were issued because a TC 592 reversed an earlier disposition.

4. Activity (Left Inventory): The number of TDIs/TDI entities or modules removed from an inventory (dispositions).

5. TDI Inventory: The number of open TDIs/TDI entities or modules in the function at the end of the report period.

6. TP Stand Alone TDI Disp: The number of entities associated with line 2.7 with no remaining TDAs in inventory at the time of the TDI disposition.

7. IDS Generated: The number of TDIs/TDI entities or modules removed from inventory (line 2.7) where the closing code indicated the closing transaction came from the Inventory Delivery System (IDS).

5.2.4.5 (10-01-2014)
Return Delinquency Notice Reports (Report Symbol NO–5000–3–NOT and NO–5000–4–NOT)

1. *The Return Delinquency Monthly Notice Report (RDN)* (Report Symbol NO–5000–3–NOT) reflects the results of operations during the immediately preceding month. It contains inventory, receipt and activity data extracted from the IDRS system on return delinquency notices by class of tax and type of notice, e.g., first, second, etc. The report is divided according to the area and national office organizational segments.

2. *The Return Delinquency Cumulative Notice (RDN) Report* (Report Symbol NO–5000–4–NOT) contains the same data elements as the Return Delinquency Monthly Notice Report (NO–5000–3–NOT). The report provides information from the beginning of the fiscal year through the end of the current reporting month.

   Note:

   Technical Reference (Programming): The NO–5000–3–NOT and NO-5000-4-NOT reports are electronically generated monthly (except October) by the Tennessee Computing Center as part of computer run CAR8943 for parts 1 and 2. The report on part 1 and part 2 will show all notices on the pages marked CAR8943. Notices assigned to the SB/SE organization are shown on the pages marked CSB8943 and notices assigned to the W&I organization are shown on the pages marked CWI8943.

5.2.4.5.1 (10-01-2013)
Function of Return Delinquency Notice Reports

1. The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The reports provide trending data by BOD for items such as receipts, dispositions and inventory broken down by entities and modules.

5.2.4.5.2 (10-01-2014)
Return Delinquency Notice Reports Elements

1. The NO-5000-3-NOT, Return Delinquency Monthly Notice Report and NO-5000-4-NOT, Return Delinquency Cumulative Notice Report includes National and BOD totals for All, SB/SE and W&I business units. The BOD totals are broken down by areas.

   Note:

These numbers represent the number of modules in each status. They are **NOT** the number of Notices (e.g. pieces of paper) sent.

2. The reports are produced in two parts:

    A. Part 1 - TDI Notices: Consists of IMF and BMF data reflecting issuances, dispositions and inventory of TDI notices. It also provides data on the number of suppressed TDIs and the number of modules that progressed from notice status to TDI status.

    B. Part 2 - TDI Notices (TC 59X Closing Codes): Consists of IMF and BMF data on selected TDI notice dispositions by closing code.

3. The following categories are reported in Part 1:

Total BMF

- First Notice
- Second Notice
- Third Notice
- Fourth Notice

Total IMF

- First Notice
- Second Notice
- Third Notice
- Fourth Notice

Additional categories reported in Part 1 include WI IMF, SB IMF, IMF FED, WI FED, BMF LB, BMF TE, BMF SB and ASSGN 8600,

---

4. The following elements are reported for each category in Part 1:

Issuances

Dispositions

- Total Dispositions
- Total DR/NR
- Other Disp
- To TDI

Inventory

- Taxpayers
- Total Inventory

---

5. The following categories are reported in Part 2:

Total BMF

- First Notice
- Second Notice
- Third Notice
- Fourth Notice

Total IMF

- First Notice
- Second Notice
- Third Notice
- Fourth Notice

Additional categories reported in Part 2 include WI IMF, SB IMF, IMF FED, WI FED, BMF LB, BMF TE, BMF SB and ASSGN 8600.

---

6. The following elements are reported for each category in Part 2:

- TC 590: Not Liable

- TC 591: No Longer Liable

- TC 594: Previously Filed

- TC 599: Return Secured

- TC 593: Unable to Locate

7. The account receivable notices are credited to either SB/SE or W&I. The following process is used to find an area office that is within campus jurisdiction:

- Where there is a TSIGN (aka assignment number) within campus jurisdiction that is used.

- If no TSIGN (within campus jurisdiction), the Collection Location Code (CLC) is used.

- If there is no TSIGN and no CLC, the IDRS subroutine CMPUT-CLC will be used to analyze the combination of the current BOD of the taxpayer and the Universal Location Code (ULC) to determine which SB/SE or W&I area office aligns with the notice.

8. Descriptions of the Return Delinquency Notices Report for the line and column definitions used in the report are shown in the following exhibits:

- *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses*

- *Exhibit 5.2.4-6, Return Delinquency Monthly Notice Reports, Report Symbols NO-5000-3-NOT and NO-5000-4 NOT (Part 1-TDI Notices)*

- *Exhibit 5.2.4-7, Return Delinquency Monthly Notice Reports, Report Symbols NO-5000-3 and NO-5000-4 (Part 2-TDI Notices (TC59X closing Code))*

5.2.4.5.3 (10-01-2013)
Definitions of Taxpayer Delinquency Notice Reports Primary Elements

1. Issuances: The number of TDI notice modules that entered a status for which the appropriate notice(s) would normally be issued during the report period.

2. Total Dispositions: The number of TDI notice modules that were closed during the report period.

3. Inventory: The number of taxpayers with at least one module in open TDI notice status.

5.2.4.6 (10-01-2013)
Installment Agreement Reports (Report Symbol NO–5000–5 and NO–5000–6)

1. The Installment Agreement Monthly Report (Report Symbol NO–5000–5) reflects data on the number of cases going into installment agreement status, their unpaid balance of assessments (UBA) at the time the installment agreement was taken, the inventory of Installment Agreements, and the disposition of these cases. Information is also tabulated on the amounts collected, the amounts abated and the amounts credited from other modules to cases in Installment Agreement status. The data is extracted from the Integrated Data Retrieval System (IDRS).

2. The Installment Agreement Cumulative Report (Report Symbol NO-5000-6) contains the same data elements as the Installment Agreement Monthly Report NO-5000-5. The report provides information from the beginning of the fiscal year through the end of the current reporting month.

   Note:

   Technical Reference (Programming): The NO 5000-5 and NO 5000-6 reports are electronically generated monthly (the NO 5000-6 is not generated in October) by the Tennessee Computing Center as computer run CAR8643. The Installment Agreement Reports are aggregated to the national level on the pages marked CAR8643. Installment Agreements credited to the SB/SE organization are shown by area office on CSB8643 pages. Installment Agreements associated with the W&I organization are shown by area office on the CWI8643 pages.

5.2.4.6.1 (10-01-2013)
Function of Installment Agreement Reports

1. The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The reports provide management with data for use in managing the Installment Agreement program.

5.2.4.6.2 (10-01-2014)
Installment Agreement Reports Elements

1. The NO-5000-5, Installment Agreement Monthly Report and NO-5000-6, Installment Agreement Cumulative Report include National and BOD totals for All, SB/SE and W&I Business Units. The BOD totals are broken down by areas and by functions. The functions are determined by a two digit Installment Agreement Originator Code (ORIG-CD) that is input to IDRS using Command Code IAORG. The levels or pages show Installment Agreement data for National, W&I and SB/SE; Taken by Total IAs, Taken by Field, Taken by Central Case Proc., Taken on Walk-ins, Taken by W&I Field Assistance, Taken by Vendors, Taken for Queue, Taken by Examination Division, Taken by Cust SRV Toll Free, Taken by Other, Taken by Cust SRV ACS, Taken by Cust SRV ACS VRU, Taken by TRIS VRU, Taken by CSCO, Fee Data, Defaults.

2. The following categories are reported:

- Total Number

- Total Amount

- IMF Number

- IMF Amount

- BMF/Other Number

- BMF/Other Amount

- DDIA Number

3. The following elements are reported for each category:

Issuances (INTO I.A.)

- Entities to I.A
- Modules to I.A
- Later Added On
- From TDA
- From Notice
- From Deferred
- From Other
- Cycles From 1st

Activity (Left I.A. 6X)

- Total Removed (Entities)
- Total Removed (Modules)

Credits

- Amt. Collected
- Amt. Abated
- Amt. Offset

Inventories

- Inventory (TP)/ORIG AMT
- Inventory (MOD)/CUR AMT

Re-Instatements

---

4. The Installment Agreements are credited to either SB/SE or W&I. The following process is used to find an area office that is within campus jurisdiction:

- Where there is a TSIGN (aka assignment number) within campus jurisdiction that is used.
- If no TSIGN (within campus jurisdiction), the Collection Location Code (CLC) is used.
- If there is no TSIGN and no CLC, the IDRS subroutine CMPUT-CLC will be used to analyze the combination of the current BOD of the taxpayer and the Universal Location Code (ULC) to determine which SB/SE or W&I area office aligns with the notice.

5. Descriptions of the Installment Agreement (IA) for the line and column definitions used in the report are shown in the following exhibits:

- *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses*
- *Exhibit 5.2.4-8, Installment Agreement Reports, Report Symbol NO-5000-5 and NO-5000-6 (Part 1)*

5.2.4.6.3 (10-01-2013)
Definitions of Installment Agreement Reports Primary Elements

1. Issuances (INTO I.A.): The number of taxpayers/associated dollar amounts who had one or more modules change from a non-6X status to a 6X status (Installment Agreement) and who had no other modules already in status 6X. Dollar amount is the sum of the assessed balance for all modules input via command codes IAORG or IAPND.

   Note:

   Status 6X includes cases with Agreements to Full Pay (formerly known as *Extensions to Pay*)

2. Activity (Left I.A. 6X): The number of taxpayers that had all the remaining module(s) move from Installment Agreement status to Immediate Resolution (status 12), TDA or to one of the Delayed Resolution/No Results statuses during the report period.

3. Credits: The amount of payment transactions that posted to modules in Installment Agreement status (6X) during the report period. This is the net amount collected. *For specific transactions codes, see Exhibit 5.2.4-8, Installment Agreement Report (Report Symbol NO-5000-5 and NO-5000-6 Part 1).*

4. Inventories: The number of taxpayers having at least one module in Installment Agreement status (6X) at the end of the report period.

5. Re-Instatements: The number of modules from line 4.2 which moved to status 60 from status 61 or 64 during the report period.

5.2.4.6.4 (10-01-2014)
Installment Agreement Originator Codes (ORIG-CD)

1. This section provides the full range of Installment Agreement Originator Codes (ORIG-CD) available to the function processing the Installment Agreement. For specific codes currently used see IRM 5.14 Installment Agreement Exhibit 5.14.1-4 Installment Agreement Originator Codes.

   A. TAKEN BY TOTAL I.A.s–Shown on National only and is the sum of all the other pages/codes. It is not separate or in addition to the functional breakout totals.

   B. TAKEN BY FIELD–Installment Agreements taken by Field Collection Revenue Officers. ORIG–CD must fall in the range of 01–09 or 20–29.

   C. TAKEN BY CENTRAL CASE PROCESSING–Installment Agreements taken by the Centralized Case Processing Unit (CCP). ORIG–CD must fall in the range 10–19.

D. TAKEN ON WALK-INS–Installment Agreements taken on the taxpayers walking into IRS office. This service was formerly provided by Customer Service. ORIG–CD must fall in the range 50–57.

E. TAKEN BY W&I FIELD ASSISTANCE–Installment agreements taken on taxpayers by the W&I Field Assistance employees as part of their non–filing season Collection work. This discontinued as of October 01, 2007. There will still be Installment Agreements in inventory and/or with activity which were taken by this function previously. ORIG–CD must fall in the range 58–59.

F. TAKEN BY VENDORS–Installment agreements taken by the Private Debt Collection (PDC) Referral Unit. These would be Installment Agreements that are beyond the scope and authority of the Private Collection Agencies (PCAs) and that are referred to the Referral Unit for IA Status 60 input. ORIG–CD must be 98. As of October 01, 2007 they no longer do Collection work. There will still be installment agreements in inventory and/or with activity which were taken by this function previously.

G. TAKEN FOR QUEUE–Installment Agreements taken on taxpayers residing in the Collection Queue. Agreements shown on the Queue pages will also appear on the pages of the function that took the agreement.

Note:

Because these Installment Agreements are also included on the pages of the functions that took the agreements, these Queue pages are for informational purposes only and are NOT in addition to those counted on the functional pages.

H. TAKEN BY EXAMINATION DIVISION–Installment Agreements taken by the Examination Division. ORIG–CD must fall in the range 60–69.

I. TAKEN BY CUST SRV TOLL FREE–Installment Agreements taken by the Customer Service Toll Free telephone system. This includes the automated Telephone Routing Interactive System (TRIS) via Voice Response Unit (VRU) agreements (see item m) that are later broken out on its own pages for information purposes. ORIG-CD must fall in the range of 70 (Regular IA), 71 (Streamlined IA) or 74 (TRIS VRU).

J. TAKEN BY OTHER–Installment agreements not taken by any of the functions broken out on other pages. (i.e., Collection, Examination, Vendors and Customer Service). ORIG–CD must fall in the range 80–99, except 82, 83, and 98. An example of "taken by other" is Appeals (they use the current ORIG-CD used for "other" - 80 or 81).

K. TAKEN BY CUST SRV ACS/CS–Installment Agreements taken by the Automated Collection System. This includes ACS VRU that are later broken out on its own pages for information purposes (see l below)– ORIG–CD must fall in the range 75–76, 77-78 for ACS VRU or 83 (E-IA–ACS).

L. TAKEN BY CUST SRV ACS/CS VRU–Installment Agreements taken by the automated Voice Response Unit (VRU) of Automated Collection System. Agreements shown here are also included in item k. ORIG–CD must be in the range of 77–78.

M. TAKEN BY TRIS VRU–Installment Agreements taken by the Telephone Routing Interactive System. Agreements shown here are also included in item i. ORIG–CD must be 74.

N. TAKEN BY CSCO–Installment Agreements taken by Compliance Services Collection Operations (formerly known as the Service Center Collection Branch and referred to previously on these pages as SCCB), which is part of the larger Customer Service organization. ORIG–CD must fall in the range 30-31 and 72–73 or 82 (E-IA AM, also know as Online Payment Agreement (OPA), non-ACS).

O. FEE DATA–Provides the break out of fees associated with the Installment Agreement Program for the report period.

P. DEFAULTS–Provides the break out of defaults associated with the Installment Agreement Program during the report period.

5.2.4.7 (10-01-2013)
Type Assessment Reports (Report Symbol NO–5000–241 Part 1-TDA and NO–5000–242 Part 1-TDA)

1. The Type Assessment (TA) Monthly Report (Report Symbol NO–5000–241 Part 1-TDA) reflects the results of operations during the immediate preceding month. It contains inventory, receipt and activity data extracted from the IDRS system on Taxpayer Delinquent Accounts (TDAs) by type of tax assessments.

Note:

This is the same IMF and BMF data as on the TDA report except the columns are based on the different types of assessments.

2. The Type Assessment Cumulative (TA) Report (Report Symbol NO–5000–242 Part 1-TDA) contains the same data elements as the Type Assessment Monthly Report (Report Symbol NO–5000–241). The report provides information from the beginning of the fiscal year through the end of the current reporting month.

Note:

Technical Reference (Programming): The report shows all TDAs on the pages marked CAR8543. TDAs assigned to the SB/SE organization are shown on the pages marked CSB8543 and TDAs assigned to the W&I organization are shown on the pages marked CWI8543. The Type Assessment Report NO–5000–241 and NO–5000–242 are electronically generated by the Tennessee Computing Center showing computer run number CAR8543.

5.2.4.7.1 (10-01-2013)
Function of Type Assessment (TA) Reports (Report Symbol 5000-241 Part 1-TDA and NO-5000-242 Part 1-TDA)

1. The reports are used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The reports provide management with data for use in managing the Installment Agreement program.

5.2.4.7.2 (10-01-2014)
Taxpayer Type Assessment (TA) Reports (Report Symbol NO-5000-241 Part 1-TDA and NO-5000-242 Part 1-TDA) Elements

1. The NO-5000-241, Taxpayer Type Assessment (TA) Monthly Report and NO-5000-242, Taxpayer Type Assessment (TA) Cumulative Report includes All (National) and BOD totals for W&I and SB/SE. The BOD totals are broken down by areas and functions. The levels or pages show All TDA's (National only); Field Function TDAs; Queue TDAs; ACS/CS TDAs and AT CSCO.

2. The following categories are reported:

- TDA Module Receipts: The number of TDA modules received into a function.

- No. Issued: The number of TDA modules issued to a function. Line 1.1, No. Issued is the sum of lines 1.2 through 1.5.

- Activity (Left Inventory): The number of TDA modules removed from inventory (dispositions).

- Credits - Amount Collected: Total net amount of payment transactions (money collected), which posted to modules in active TDA status for this function during the report period. *For specific transaction codes, see Exhibit 5.2.4-2, Taxpayer Delinquent Account Reports, Report Symbol NO-5000-1 and NO-5000-2 (Part 1-TDAs), Credits Line 3.0.*

- No. TDA Module Inventory: The number of TDA modules assigned to a function. *For specific TDA assignment numbers, see Exhibit 5.2.4-2, Taxpayer Delinquent Account Reports, Report Symbol NO-5000-1 and NO-5000-2 (Part 1-TDAs).*
- TDA Taxpayer Receipts (No. TDA TP Receipts): The number of entities associated with line 1.0 which had no existing TDA in inventory at the time of receipt.

3. The following elements are reported for each category:
   - Receipts Details
   - Receipt Dollar Amounts
   - TDA Module Grade Data

4. The following columns are reported:
   - IMF Total
   - SFR
   - 1040 Exam
   - 1040 Math Error
   - FED EMP/RET
   - MFT31
   - IMF ATAT
   - BMF Total
   - BMF 6020(b)
   - BMF ATAT
   - BMF Exam
   - Estate 706 TDA's
   - F941/944
   - Form 940

5. The functional data in all segments is shown in one of four categories:
   A. Field Function TDAs– The 5th and 6th digits of the TDA assignment code are 10-69.
   B. Queue TDAs– The 5th and 6th digits of the TDA assignment code are 70-71.
   C. ACS/CS TDAs– The 5th and 6th digits of the TDA assignment code are 00-09 or blank when cases do not have a TDA assignment code on IDRS.
   D. AT CSCO (Compliance Services Collection Operations)– The 5th and 6th digits of the TDA assignment code are 80-89.

6. Descriptions of the Type Assessment report for the line and column definitions used in the report are shown in the following exhibits:
   - *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses*
   - *Exhibit 5.2.4-2, Taxpayer Delinquent Account Report, Report Symbols NO-5000-1 and NO-5000-2 (Part 1-TDAs)*
   - *Exhibit 5.2.4-10, Type Assessment Report, Report Symbol NO-5000-241 and NO-5000-242 (Part 1-TDAs)* for the column definitions.

5.2.4.7.3 (10-01-2013)
Definitions of Type Assessment (TA) Report (Report Symbol NO-5000-241 Part 1-TDA and NO-5000-242 Part 1-TDA) Primary Elements

1. Definitions for elements such as Receipts Details, Receipts Dollar Amounts, TDA Module Grade Data and Activity (Left Inventory) are the same as shown in the Taxpayer Delinquent Account (TDA) Report *(see IRM 5.2.4.2.3 Definitions of Taxpayer Delinquent Account (TDA) Report Primary Elements).*

5.2.4.8 (10-01-2013)
Recap of Accounts Currently Not Collectible Report (Report Symbol NO–5000–149)

1. The Recap of Accounts Currently Not Collectible Report (CNC–149) reflects the results of operations during the quarter. The report contains the number of closures related to TC 530 for this fiscal year and related dollar amounts posted to the Master File, inventory and activity data.

2. The Recap of Accounts Currently Not Collectible Report, (Report Symbol NO-5000-149) consists of two reports (Regular and BOD). The regular report includes all the cases CNC'd regardless of the BOD of the taxpayer. The BOD report lists cases by BOD of taxpayer. Both reports contain the same data elements. Each report is broken out into Main and Minor Parts.
   A. MAIN: Contains the most commonly used Responsible Unit Codes. (ACS, IDS, Campus, Total IMF, Total BMF and Total 941/940)
   B. MINOR: Contains less frequently used Responsible Unit Codes. (By Exam, Appeals, TP Adv, Other, Total IMF, Total BMF and Total in PDC)

5.2.4.8.1 (10-01-2013)
Function of Recap of Accounts Currently Not Collectible Report (Report Symbol NO-5000-149)

1. The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The report provides trending data by BOD for items such as number of inventory and activity broken down by modules and taxpayers.

5.2.4.8.2 (10-01-2014)
Recap of Accounts Currently Not Collectible Report (Report Symbol NO-5000-149) Elements

1. The NO-5000-149, Recap of Accounts Currently Not Collectible Report (Regular Report), includes National and Collection Area Offices (W&I and SB/SE) for all taxpayers that are put in Currently Not Collectible (CNC) status.

2. The report is broken down by BOD of the taxpayer (LB&I, SB/SE, TE/GE and W&I), Collection Function Area Office and Area Office totals for SB/SE and W&I.

3. The following categories are reported:

- TC 530 Posted This Fiscal Year

- Inventory

- Activity on TC 530 Modules This Fiscal Year

- Activity on TC 537 Modules This Fiscal Year

4. The following elements are reported for the TC 530 Posted This Fiscal Year and Inventory categories:

- Total Number of Taxpayers

- Number of TC 530 Modules

- Dollar Amount

5. The following elements are reported for the Activity on TC 530 Modules This Fiscal Year:

- Number of Modules from TC 530

- Dollar Amount Reactivated

- Credits Posted to TC 530

6. The following elements are reported for the Activity on TC 537 Modules This Fiscal Year:

- Number to TC 537

- Number from TC 537 to TC 530

- Number of TC 537 to STAT12/STAT60

- Dollar Amount

7. Collection Area office counts are provided in this report. The area office is determined from the current Collection Location Code (CLC). If there is no CLC, the combination of the BOD of the taxpayer and the Universal Location Code is used to align the module to the appropriate area office.

8. A full description of the Recap of Accounts Currently Not Collectible report for the line and column definitions used in the report is shown in the following exhibit:

- *Exhibit 5.2.4-12, Recap of Accounts Currently Not Collectible Report (Report Symbol NO-5000-149.*

5.2.4.8.3 (10-01-2014)
Definitions of Recap of Accounts Currently Not Collectible Report (Report Symbol NO-5000-149) Elements

1. TC 530 Posted This Fiscal Year: Number of entities with at least one TC 530 posted since the first cycle of the fiscal year. TC 530 cc 09 are not included in this total.

2. Inventory: Number of entities or modules which have at least one unreversed TC 530 at the end of the reporting period.

3. Activity on TC 530 Modules This Fiscal Year: Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and where either a status 12 or reversal (TC 531, 532 or 537) subsequently posted during the report period. Line 7.0 equals the sum of lines 7.01 and 7.02. Lines 8.0 - 8.03.3 reflects the amount of the assessed module balance for lines 7.02 - 7.02.33 and Line 9.0 - 9.03 is the net dollars abated, collected and offset on unreversed TC 530 modules for the report period.

4. Activity on TC 537 Modules This Fiscal Year: Number of modules that had a TC 537 in effect this fiscal year. Also includes number of modules that went from TC 537 to TC 530 (line 11.0 equals the sum of lines 11.1 and 11.2), the number of TC 537 modules that went to Status 12 and those which went to Status 60. This section also includes dollar amounts for modules when they moved to TC 537, for modules that moved back to TC 530 (line 15.0 equals the sum of lines 15.1 and 15.2) and the dollar amounts for modules that moved from TC 537 to Status 60.

5.2.4.9 (10-01-2014)
Delinquent Return Activity Report (Report Symbol NO–5000–139)

1. *The Delinquent Return Activity Report* (Report Symbol NO–5000–139) reflects monthly and cumulative data from the Master file for the number of returns secured, the dollars assessed and the dollars collected with delinquent returns secured.

2. *The Delinquent Return Activity Report,* (Report Symbol NO-5000-139) provides data for the National total by the Business Operating Division (BOD) of the taxpayer. BOD sections are broken out by area offices.

3. The report includes an index that shows which page the data is located on, the Area Offices for the SB/SE and W&I BODs and a summary page.

5.2.4.9.1 (10-01-2013)
Function of Delinquent Returns Activity Report, (Report Symbol NO-5000-139)

1. The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The report provides trending data by BOD for items surrounding delinquent returns activity.

5.2.4.9.2 (10-01-2014)
Delinquent Returns Activity Report Elements, (Report Symbol NO-5000-139)

1. The NO-5000-139, Delinquent Returns Activity Report Elements include National and Collection Area Offices (both W&I and SB/SE) for all taxpayers. Area office counts are provided.

2. The report shows number of returns secured, dollars assessed and dollars collected on delinquent returns. A National Grand Total is shown in this report. Counts are also provided for total number of taxpayers (by the BOD of the taxpayer), for each area office and totals for all areas. Page 4 shows a summary of the number of returns, associated net amount assessed and associated amount collected with the delinquent returns.

3. The following categories are reported (except on Page 4):

- Secured Returns

- 6020B/SFR Program

- WI SFR at SB

- RCP Returns

- Total Returns

- System/NOTC Retns

- Total COLL Returns

- Field Asst CTRS

4. The following elements are reported for each category:

- No. Taxpayers

- No. of Returns

- No. of Full Pays

- No. Zero Tax Due

- Amt. Assessed

- Net Assessed

- No. Refund Retns

- Amt. Refund Retns

- Avg. Amt.Return

- Amt. Collected

- Percent Col.

5. The area office is determined from the current Collection Location Code (CLC). If there is no CLC, the combination of the BOD of the taxpayer and the Universal Location Code is used to align the module to the appropriate area office.

6. Descriptions of the Delinquent Returns Activity report for the line and column definitions used in the report are shown in the following exhibits:

- *Exhibit 5.2.4-1, Definitions of Abbreviations and Statuses,*

- *Exhibit 5.2.4-11, Delinquent Return Activity Report (Report Symbol NO–5000–139).*

5.2.4.9.3 (10-01-2014)
Definitions of Delinquent Return Activity Report (Report Symbol 5000-139) Primary Elements

1. No. Taxpayers: Number of delinquent taxpayers in the report period.

2. No. of Returns: Number of delinquent returns where a TC 150 posted in the report period and a TC 599 with the appropriate closing code are present or where a TC 150 is present but no TC 599 and the module was at some time in 02 or 03 status (CSCO page only).

3. No. of Full Pays: Number of delinquent returns where the amount collected is greater than or equal to the net amount assessed with a TC 150 amount greater than 0.

4. No. Zero Tax Due: Number of delinquent returns with a TC 150 amount of zero.

5. Amt. Assessed: Net amount of all tax, penalties and interest assessed at the time the TC 150 or TC 290 (SFR) posted.

6. Net Assessed: Net amount of all tax, penalties and interest assessed minus prepaid credits.

7. No. Refund Retns: Number of delinquent returns where an unreversed TC 840 or TC 846 is present.

8. Amt. Refund Retns: Dollar amount of unreversed TC 840 or TC 846 included in the No. Refund Retns.

9. Avg. Amt. Return: Net amount assessed divided by the number of returns secured.

10. Amt. Collected: Total of all TC 61X amounts and any TC 67X amounts with posting cycles equal to or greater than the TC 599 posting cycle but before the TC 150 posting cycle.

11. Percentage Col: Amount collected divided by the net amount assessed.

5.2.4.10 (10-01-2014)
Collection Workload Indicators (Report Symbol NO–5000–23)

1. The NO–5000–23, Collection Workload Indicators Report (C–23), consists of hours by employee category and operational inventory data for each territory, area and function; and revenue officer inventory counts. It is split into five sections. The Collection Time Reporting System (CTRS) receives information from:

- ENTITY via Enterprise File Transfer Utility (EFTU) during EOM process that is used to create the C-23 report. Data from ENTITY consist of Field Collection Area group time and activity extracted from the Integrated Collection System (ICS) during the monthly reporting period.

- CTRS Roll up program for Advisory and Insolvency (A&I). A&I groups report their individual time and activity manually on F-4872B, *Collection Daily Time Utilization Report*.

2. All line and time code titles are spelled out with associated acronyms. However, the C–23 report will show abbreviated titles to conform with report spacing restrictions.

3. Section I: Staff Hour Utilization Monthly and cumulative staff hours expended by all employee categories: Clerical; Para-Professional; Professional; and Management; on Collection direct, non–direct, and overhead work activities are reported in *Section I, Staff Hour Utilization*. See item (11) below for a listing of employee positions in each category.

4. Section II: Informational Hours Monthly and cumulative informational hours for each employee category is shown in *Section II, Informational Hours*. Hours reported here are for informational purposes only and are not included in the total available hours calculation. Included in this section are: Field Time, Flexiplace, Computer Downtime, Identity Theft, Independent Reviewer, and Detailed In and Out informational hours.

5. Section III: Operational Data Monthly and cumulative inventory data is shown in *Section III, Operational Data*. Various programs such as Other Investigations (OI), Federal Tax Deposits (FTD) Alerts, Taxpayer Advocate Services cases, Summonses, Lien activity, Suits, Advisory Opinions, Insolvency data, Discharges/Foreclosures, Property Appraisal and Liquidation Specialists (PALS) activity, Seizure activity, Trust Fund Recovery Penalty (TFRP) cases, Freedom of Information Activity (FOIA), Collection Strategy Abusive Tax Avoidance Transactions (ATAT) inventory, Mutual Collection Assistance Requests (MCAR), Solution Saturday, and Independent Reviewer operational data is included. Operational data is reported by all functions, and includes opening inventory, receipts, transfers in, disposals, transfers out, and ending inventory counts.

6. <u>Section IV: Other Actions</u> Monthly and cumulative enforcement activity is reported by Advisory and Insolvency functions in *Section IV, Other Actions*. These actions include Proofs of Claims.

7. <u>Section V: Revenue Officer Inventory Counts</u> The number of Field Collection Area bag-carrying revenue officers by grade level is reported in *Section V, Revenue Officer Inventory Counts*. Also reported is the total number of cases in their inventory. A bag-carrying revenue officer is one who has five or more assigned cases on ICS. Cumulative data is not kept in this section.

8. For operational activity data in the groups, the C–23 receives feeder information from external sources such as the Automated Insolvency System (AIS) and ICS.

9. Refer to *IRM 5.2.1, Collection Time Reporting,* for detailed definitions of time codes.

10. The C–23 report is located on the COINS website and can be viewed using Monarch Report software, at http://colreports.hq.irs.gov. Those requiring C-23 data for analytical reports can gain read only access to the server-based CTRS (Collection Time Reporting System) via the Online 5081 process administered by the Systems Support Collections office under Business Re-Engineering .

11. Employee categories shown on the C–23 include the following:

   - Clerical, such as: group secretaries and unit/section clerks

   - Para-Professional, such as tax examiners, offer tax examiners, revenue officer aides, and revenue representatives

   - Professional, such as: revenue officers; advisors, bankruptcy specialists; offer specialists, reviewers, and Compliance Specialist

   - Management, such as: group managers (GM)

12. The C–23 report is provided by each function and a servicewide total:

   - Servicewide - provides combined totals for Field Collection

   - Field Collection Areas - provides totals for revenue officers in Field Collection groups

   - INS - provides totals for Insolvency groups in A&I

   - ADV - provides totals for Advisory groups in A&I

5.2.4.11 (10-01-2014)
Levy and Seizure Report (Report Symbol NO-5000-24)

1. The NO-5000-24, Levy and Seizure Report (C-24), was created in FY 2012. It provides current and historical information regarding the number of levies issued by Field Collection and Automated Collection System (ACS) {SB/SE and W&I organizations} and seizures conducted by field revenue officers.

5.2.4.11.1 (10-01-2012)
Function of Levy and Seizure Report

1. The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The number of Notices of Levies served and Number of Seizures Conducted are also reported on the Table 16 report, which is published in the annual *Data Book*.

5.2.4.11.2 (10-01-2014)
Levy and Seizure Report Elements

1. Total Levies - The sum of Field, SB/SE ACS and W & I ACS (monthly and cumulative). The data sources are the ACS Customer Service Activity Reports (CSAR) - Monthly Support Site Report (ACS Levies) and Integrated Collection System (ICS) (Field Levies).

2. Seizure Receipts (monthly and cumulative). The data source is the Advisory Seizure Log which is provided by Field Collection.

3. A description of the Levy and Seizure report elements for the line number titles and definitions used in the report are shown in the following exhibit:

   - *Exhibit 5.2.4-21, Levy and Seizure Report*

5.2.4.12 (10-01-2014)
Liens Report (Report Symbol NO-5000-25)

1. The NO-5000-25, Liens Report (C-25), was created in FY 2012. It provides monthly, cumulative and historical data derived from the Automated Lien System (ALS). Results are shown for the number of notices of federal tax lien (liens) prepared, released, withdrawn, number of ACS systemic and manual liens, number of revocations issued and the number of entities. National and Area results are designated pages of the report.

5.2.4.12.1 (10-01-2014)
Function of Liens Report

1. The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The report provides trending data for the total number of liens prepared, released, withdrawn, number of ACS systemic and manual liens, number of revocations issued and the number of entities year to date.

3. Following the Area reports is the Historical Summary of Lien Data Thresholds back to FY 2007. The dollar thresholds are based on the sum of the unpaid balance of assessment of each lien prepared. They do not include accrued penalty and interest that is owed. Nor do they include other balances owed on different periods filed under a different lien (the taxpayer may have other liens with additional balances). The Total FC Liens are broken down into the following dollar thresholds or buckets:

   - Under $2,500

   - $2,500.01 - $5,000

   - $5,000.01 - $10,000

   - $10,000.01 - $25,000

   - $25,000.01 - $50,000

   - Over $50,000

4. A description of the Lien report elements for the line number titles used in the report is shown in the following exhibit:

   - *Exhibit 5.2.4-22, Liens Report*

5.2.4.12.2 (10-01-2014)
Definitions of Lien Report Elements

1. Liens Prepared: The number of Notices of Federal Tax Liens (NFTLs) prepared to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors.

   Note:

   Not all liens prepared are filed.

2. Total Entities: Total number of taxpayer entities on whom liens were prepared. More than one lien can be filed in multiple jurisdictions per taxpayer.

3. Lien Withdrawals: The number of withdrawals of notices of federal tax lien prepared on ALS (including full withdrawals, partial withdrawals and withdrawals after federal tax lien released). A filed notice of federal tax lien can be withdrawn under certain circumstances.

4. Lien Partial Withdrawals: The number of partial withdrawals (for example, a joint NFTL is filed and one spouse's liability meets the criteria to have the NFTL withdrawn).

5. Lien Withdrawals with Release: The number of accounts that have been satisfied and meet the criteria to have the NFTL withdrawn after the release has been filed.

   Note:

   Self-released NFTL's qualify, but would not be filed.

6. Lien Releases: The number of Certificate of Release of Federal Tax Liens prepared on ALS. A lien is released when a bond is accepted; the liability becomes unenforceable; or the liability is fully satisfied.

7. Lien Partial Releases: The number of partial releases (for example, a joint NFTL is filed and one spouse's liability is satisfied or the taxpayer has satisfied one or more periods on the NFTL or one or more of the modules on the NFTL become unenforceable and has requested a partial release. Certificate of release is issued for only one party named on the lien and/or specific periods).

8. Lien Revocations: The number of lien release revocations including partial revocations. A certificate of revocation is prepared when a NFTL has been released or self-released in error which also extinguishes the underlying statutory lien.

9. Lien Partial Revocations: The number of partial revocations (a release is issued in error on joint liabilities where one party remains liable for the tax; only some periods listed on the NFTL are still valid; an NFTL is not refiled timely on a specific period on a multiple period lien).

5.2.4.13 (10-01-2013)
Monthly Report of Offer in Compromise Activity (Report Symbol NO-5000-108)

1. The NO-5000-108, Monthly Report of Offer in Compromise Activity Report (C-108), provides Offer in Compromise (OIC) results. Beginning in FY 2002, the report presents monthly and cumulative data derived from the Automated Offer in Compromise System (AOIC). Inventory activity reflects the Beginning, New Receipts, Transfers In and Not Processable. Dispositions reflect the counts of Accepted, Rejected, Returned, Withdrawn, Terminated and Transfers Out. Counts are shown for the number of OICs pending in Appeals and Exam. Timeliness measures for Age of Dispositions and Age of Ending Inventory are also reported.

5.2.4.13.1 (10-01-2014)
Function of Offer in Compromise Activity Report

1. The report is used for monitoring and evaluating programs, as well as for planning and scheduling purposes (e.g. resource allocation).

2. The report provides trending data for the receipts, dispositions and timeliness of Offer in Compromise inventory broken out by National, Centralized Offer in Compromise (COIC) and Field.

3. The measures; Number of offers received, Number of offers accepted and Amount of offers accepted are also reported on the Table 16 report, which is published in the annual Data Book.

4. Descriptions of the OIC report elements for the line titles used in the report is shown in the following exhibit:

   - *Exhibit 5.2.4-23*, *Offer In Compromise Report*

5.2.4.13.2 (10-01-2013)
Offer in Compromise Activity Report Elements

1. The NO-5000-108, Monthly Report of Offer in Compromise Activity includes columns for Current Year, Current Month and Y-T-D. There are 5 levels or pages, consisting of National; COIC & Field Sub-Total (COIC + Field); COIC; Field and Doubt as to Liability (DATL). The National Total is the sum of the following sub categories:

   A. COIC Sub-Total: Brookhaven Centralized and Memphis Centralized.

   B. Field Sub-Total: South Atlantic, Gulf States and Southwest.

   C. Doubt as to Liability (DATL) results were added to the report in FY 2012.

2. The front page of the report includes the following note: The sum of the monthly figures will not equal the Fiscal YTD Total because of adjustments/corrections that are made during the year. The adjustments/corrections are included in the YTD figures and not the monthly numbers.

3. The following elements are reported for each category:

   - Receipts
   - Dispositions
   - Transfers
   - Inventory
   - Age of Disposal
   - Age of Ending Inventory

Exhibit 5.2.4-1
Definitions of Abbreviations and Statuses

MISCELLANEOUS DEFINITIONS

ACB or ACS/CS–The Automated Collection Branch (ACB) and the Automated Collection System/Customer Service. ACS/CS designates those TDAs/TDIs where the 5th and 6th digits of the TDA/TDI assignment code are 00-09.

Active CFF–Also known as Active Field Collection –TDAs/TDIs with the 5th and 6th digits of the TDA/TDI assignment code of 10-69.

Area Configuration (13 Area)– The 13 area configuration began in January 2006. Some of the reports were formatted with the 13 area configuration beginning with the October 2005 reports. The 13 area offices (eight for SB/SE and five for W&I) use the same numbering scheme as the TDA/TDI assignment number, ASGNI/ASGNB (formerly known as the TSIGN). For each area TDA/TDI information is shown with one of four breakouts. The breakouts are ACS/CS, Field Collection, Queue and CSCO.

Area Configuration (23 Area)–The 23 area configuration began in January 2002 and lasted through December 2005 (when it was replaced with the current 13 area configuration). Some of the reports were formatted with the 13 area configuration beginning with the October 2005 reports. The 23 areas use the same numbering scheme as the TDA/TDI assignment number, commonly called the TSIGN. For each area TDA/TDI information is shown with one of four breakouts. The breakouts are ACS/CS, Field Collection, Queue and SC BR 8.

Associated Dollar Amounts of IAs- The UBA (Unpaid Balance of Assessments) at the time the IA was issued (went to status 6X).

CAR Data Runs- This IRM section references CAR data runs intended for programmer use. For example, The introduction to the TDA report refers to pages CAR8243, CSB8243 and CWI8243. These are names of data runs, not pages of an individual report.

Collection Location Code–The two-digit area office code (see Area Configuration 13 Area and 23 Area, above) indicates which SB/SE or W&I area office the taxpayer is assigned. The Collection Location Code will be the first two digits of the 8 digit TDA/TDI assignment number, ASGNI/ASGNB (formerly known as the TSIGN). If there is no TDA/TDI assignment number the Collection Location Code will be logically computed by IDRS subroutine CMPUT–CLC.

CSCO, SCCB & SC BR 8–Compliance Services Collection Operations (CSCO), Service Center Collection Branch (SCCB) and Service Center Branch 8 (SC BR 8) can be used interchangeably. TDAs/TDIs assigned to this function have the 5th and 6th digits of the TDA/TDI assignment code within the range of 80-89.

CSED –Collection Statute Expiration Date. For modules on the Master File, a TC 608 is generated to IDRS when the CSED expires. For Non–Master File modules, an IDRS retention program notifies the Collection Activity Reports of the CSED expiration.

CUST SERV TRIS VRU–Customer Service Telephone Routing Interactive System (TRIS) via Voice Response Unit (VRU).

CYCLES FROM 1ST--The number of cycles (weeks) between the time the module went to first notice status (19 to 21) and the time it moved to installment agreement status (6X).

DR/NR TDA Credits–Delayed Resolution/No Results credits are certain credits that are posted to modules in one of the following statuses: 41, 42, 43, 44, 46, 71, 72, 73, 89, 91 and status 53s caused by TC 470 (provided the prior status was 22, 24 or 26). DR/NR TDA credits exclude statuses which normally drop off IDRS (status 23 and status 53 due to TC 530).

DR/NR Dispositions–Delayed Resolution/No Results.(DR/NR) TDAs/Accounts Receivable Notices consists of those TDAs/notices which moved from TDA status (22, 24 or 26) or notice status (19, 20, 21, 54, 56 or 58) to any of the following statuses: 23, 41, 42, 43, 44, 46, 53, 60, 61, 63, 64, 71, 72, 73, 89, 91 and 12, but Status 12 only if: fully satisfied by credits and are Trust Fund Recovery Penalty (TFRP) assessments which have a TC 241 with penalty reference code 699 or if BMF, have a TC 538 pending or posted in the same cycle that the Status 12 was generated. TDI dispositions are created by TC 590 (not liable this period only), 591 (no longer liable), 593 (unable to locate), 594 (return previously filed), 595 (referred to Examination), 596 (referred to Criminal Investigation), 597 (surveyed) or 598 (shelved) input.

DR/NR Inventory –Delayed Resolution/No Results. Includes:

- TDAs/Accounts Receivable Notices where the prior status was TDA status 22, 24 or 26 **Or** Notice status 19, 20, 21, 54, 56 or 58

- **And**

- The current status is 14, 41, 42, 43, 44, 46 or 53 (only if due to TC 470, CC 90, 93-95), 71, 72, 73, 89 and 91

Excludes:

- Those DR/NR statuses that routinely drop off IDRS (i.e., status 23 and 53 only if TC 530 has CC 01-08, 10-39)

- Modules in Installment Agreement statuses (6X). These are monitored separately on the IA Monthly Report (NO-5000-5)

- Trust Fund Recovery Penalty modules that moved to status 12 due to a TC 241 with Penalty Reference Code 699 pending or posting in the same cycle as the status 12

Electronic Installment Agreement (E-IA)- Tax modules that are in Status 60, 61, 63 or 64 and were initiated using the Online Payment Application (also referred to as OPA) via the IRS external website. These types of agreements are identified by the Installment Agreement Originator Codes (either 82 or 83) located on IDRS.

Immediate Resolution (TDA and Balance Due Notice Report)–Those TDAs (status 22, 24 or 26) or Accounts Receivable Notices (status 19, 20, 21, 54, 56, or 58) which moved to status 12, with the exception that it is not a Trust Fund Recovery Penalty module that had a TC 241 with Penalty Reference Code 699 that pended or posted in the same cycle as the status 12. This excludes BMF TDAs that moved to status 12 due to a TC 538. Also excludes any TDA where the status 12 was due to the posting of Transaction Code 608, indicating the Collection Statute Expiration Date (CSED) expired.

Installment Agreement (IA)- Tax modules that are in status 60, 61, 63 or 64. These may include non–traditional IAs that are put in Status 60 such as Agreements to Full Pay (formerly known as Extensions of Time to Pay) or Continuous Wage Levy. All references to these statuses hereinafter will be status 6X.

Issuances (Into IA) - The number of taxpayers/associated dollar amounts who had one or more modules change from a non-6X status to a 6X status (Installment Agreement) and who had no other modules already in status 6X. Dollar amount is the sum of the assessed balance for all modules input via command codes IAORG or IAPND.

No. Transfers In W/In FNCT (within function)– The number of TDA taxpayers or modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.

Num Red- The number of installment agreements where the origination user fee was one of the reduced (RED) user fees during the report period.

Online Payment Agreement (OPA)– see *Electronic Installment Agreement (above)*

Queue– The Queue is a holding file for cases pending assignment. The 5th digit of the TDA/TDI assignment code is 7.

Taken by Custr Toll Free–Installment Agreements taken by the Customer Service Toll Free telephone system. This includes the automated Telephone Routing Interactive System (TRIS) via Voice Response Unit (VRU) agreements that are later broken out on its own pages for information purposes.

Transaction Code (TC)– Is a three-digit code used to identify actions being taken to a taxpayer's account. See Document 6209 Section 8 Master File Codes, Transaction Codes for a comprehensive list and definitions.

Transfer–The first two digits of the TDA/TDI assignment code have changed, indicating responsibility for the taxpayer has been moved to/from another area office. This may be due to a change in the taxpayer's address. In certain instances, a change in the BOD code of the taxpayer may be the cause of the transfer.

EXPLANATION OF STATUS CODES

TDA Reports:

Status 12 –Modules fully satisfied by credits.

Status 23 –Below Tolerance. Generated when a return is filed and assessed or if MFT 13, TC 240 is posted and the module balance (tax plus both assessed and accrued, penalty and interest) is below tolerance level.

Status 41 –Stay of Collection (Negotiable Collateral Agreement). Generated when TC 524 with Closing Code 41 pends (appears on IDRS but is not yet posted to the Master File) to a tax module.

Status 42 –Stay of Collection (Non–Negotiable Collateral Agreement). Generated when TC 524 with Closing Code 40 or 42 pends to module.

Status 43 –Stay of Collection (Combat). Generated when TC 500 with Closing Code 50 pends to a tax module.

Status 44 –Stay of Collection (Military). Generated when TC 500 with Closing Code 51 pends to a tax module.

Status 46 –Expired Stay of Collection (Military/Combat). Generated when TC 550 pends to a tax module in status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.

Status 53 –Currently Not Collectible Account/Payment Tracer/Adjustment. Generated when TC 530 with Closing code 01–08, 10–39 or TC 470 with Closing Code 90, 93, 94 or 95 pends or posts to a tax module.

Status 60 –Active Installment Agreement. Generated when Command Code IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.

Status 61 –Suspended Installment Agreement. Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.

Status 63 –Deferred Installment Agreement. Generated on secondary TP account when the primary account is in Status 60. This status suppresses all notices except those called for in Installment Agreements.

Status 64 –Defaulted Installment Agreement. Generated when Command Code IADFL is input to an account in status 60, 61 or 63, or whenever an Installment Agreement is

defaulted systemically. This status initiates a Notice of Default and a TDA 8 cycles later.

Status 71 –Offer in Compromise. Pending/Suspend TDA. Generated when an unreversed TC 480 is present in the tax module and Command Code STAUP is input with IDRS Status Code 71.

Status 72 –Litigation/Suspend TDA. Generated when TC 520 with Closing Code 70–89 (except 71, 72, 75 and 84) pends to the tax module.

Status 73 –Collection/Offset Freeze/Suspend TDA. Generated only when TC 470 with Closing Code 99 pends to the tax module.

Status 89 –Collection Suspended. Generated in response to Command Code STAUP, or when TCs 470 (closing code 90 or 93), 500, 520 or 524 pend to an NMF tax module.

Status 91–Criminal Investigation. Generated when an IDRS TC 914/916 hold is set for a tax module in IDRS status 22, 24, 26, or if a TC 918 is present in the entity and Command Code STAUP is input with IDRS status 91.

TDI Reports

Status 02 –Open delinquency investigation in notice status.

Status 03 –Open TDI (Taxpayer Delinquency Investigation).

TC 59X –All Transactions Codes 590 through 599 except 592. (TC 592 reverses the other TC 59X. It doesn't close the TDI or Notice. It's not captured on reports).

Exhibit 5.2.4-2
Taxpayer Delinquent Account Reports
Report Symbols NO–5000–1 & NO–5000–2
Part 1–TDAs

Columns: (A) GRAND TOTAL–The total of columns B, C, and G.

(B) BMF TOTAL–The number of BMF TDAs. (Includes Employee Plans Master File –EPMF).

(C) IMF TOTAL–The total number of IMF TDAs. Includes columns D and E.

Note:

In January, 2005 the IRAF accounts were merged into IMF and were no longer separated. However, for FY2006, they were separated out on the CAR reports using MFT 29. Beginning in FY2007, the CAR reports no longer separate IRAF accounts; they are included in the IMF total (where they reside).

(D) FORM 1040–The number of TDAs with MFT 30.

(E) TFRP Penalty (Trust Fund Recovery Penalty)–The number of TDAs with civil penalties assessed under MFT 55 with reference code 618.

(F) OVER 100K– TDA modules which had an unpaid balance of assessment (UBA) over $100,000 *at the time they were received into the function* via transfer or direct issuance. The indicator remains on the module unless transferred to another function, at which time it is then re–analyzed as it goes to the new collection function. These modules do not necessarily still have an UBA >$100K; it was defined this way to track what happens to these modules after the UBA drops below $100K.

(G) NMF–The number of Non–Master File TDAs.

(H) GRAND TOTAL–The total of columns I, J, K and L.

(I) SB/SE–The number of TDAs where the BOD of the taxpayer is Small Business/Self–Employed (TDAs can be either IMF or BMF).

(J) TAX EXEMPT–The number of TDAs where the BOD of the taxpayer is Tax Exempt/Government Entity (all TE TDAs are BMF).

(K) W&I–The number of TDAs where the BOD of the taxpayer is Wage & Investment (all W&I TDA's are IMF).

(L) LB–The number of TDAs where the BOD of the taxpayer is Large Business and International (all LB TDAs are BMF).

(M) ETAP/ETE–The number of BMF TDAs containing either an Employment Tax Examination assessment or an Employment Tax Adjustment Program assessment. To qualify as an Employment Tax Examination assessment, the module must contain a TC 424 with an AIMS Source Code of 65 and/or an AIMS Special Project Code of 165. The module must also contain a TC 300 for an amount greater than $0.00. To qualify as an Employment Tax Adjustment Program assessment, the module must contain a TC 290 for an amount greater than $0.00 and the DLN of the TC 290 must contain a Doc Code 54 and a Blocking Series 93X.

(N) FORM 941/944–The number of BMF TDAs with BMF MFT 01 (Form 941) or BMF MFT 14 (Form 944).

Field (literal only)

TDA MODULE RECEIPTS (literal only)

Note:

Line numbers contained in this IRM do not apply to the National pages of the reports.

1.0	NO. TDA RECEIPTS–The number of TDA modules received into Field Collection. The sum of lines 1.1, 1.2, 1.3, 1.4 and 1.5.
1.1	NO. ISSUED–The number of tax modules going into TDA status during the report period.
1.2	NO. TRSFR IN W/IN FNCT–The number of TDA modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or the responsibility of the case moved between the SB/SE and W&I organizations.
1.3	NO. FROM ACS/CS–The number of TDA modules that had a change in assignment from ACS to Field Collection within the same area being reported.
1.4	NO. FROM QUEUE–The number of TDA modules that had a change in assignment from the Queue to Field Collection within the same area being reported.
1.5	NO. FROM CSCO–The number of TDA modules that had a change in assignment from CSCO to Field Collection within the same area being reported.
1.6	RESERVED (literal only)

Note:

Reserved lines are used for testing and future development or are not applicable to the particular page.

1.7	ACA 5000-A/SRP/4980H RCPTS-The number of module receipts for these ACA provisions.
1.8	PROV 9010 RCPTS-The number of module receipts for this ACA provision.

RECEIPTS DETAILS (literal only)

1.9	NO. ISSUED X CODED–The number of TDA module issuances from line 1.1 on BMF Trust Fund accounts where the Primary TDA Code is X.
1.10	ISSUED FR NOTICE–The number of TDA module issuances from line 1.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF only), 56 or 58.
1.10.1	ISSUED 9008 - Number from line 1.10 that are Provision 9008 Branded Prescription Drugs modules issued to TDA status.
1.11	ISSUED FR IA–The number of TDA module issuances from line 1.1 where the status as of the prior weekend was 6X (Installment Agreement).
1.12	ISSUED FR OTHER–The number of TDA module issuances from line 1.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.
1.13	NO. ISS $25,000–99,999–The number of TDA module issuances from line 1.1 where the amount was between $25,000.00–$99,999.99 at the time of the issuance.
1.14	NO. ISS $100,000 & OVER–The number of TDA module issuances from line 1.1 that were $100,000 and over at the time of the issuance.
1.15	EXAM/MFT 20 ISSUANCES–The number of TDA module issuances from line 1.1 where the modules contain a TC 300, 304 or 308 greater than $0.00 and, if Non–Master file, also includes TDA modules where the MFT is equal to 20.
1.16	NO. BR 1–5 RECEIPTS–The number of TDA modules from line 1.0 where the receipt was to an assignment in branches 1–5.
1.16.1	NO. BR 1–5 ISSUED–The number of TDA modules from line 1.1 where the TDA issuance was to an assignment in branches 1–5.
1.16.2	NO. BR 1–5 FROM ACS/CS–The number of TDA modules from line 1.3 where the receipt was to an assignment in branches 1–5.
1.16.3	NO. BR 1–5 FROM Q–The number of TDA modules from line 1.4 where the receipt was to an assignment in branches 1–5.
1.17	NO. BR 6 RECEIPTS–The number of TDA modules from line 1.0 where the receipt was to an assignment in branch 6.
1.17.1	NO. RECEIPTS 6100–The number of TDA modules from line 1.0 where the receipt was to assignment 6100.
1.17.1.1	NO. 6100 FROM Q–The number of TDA modules from line 1.4 where the receipt was to assignment 6100.

1.17.1.2	NO. 6100 ISSUANCES–The number of TDA modules from line 1.1 where the issuance was to assignment 6100.
1.17.2	NO. ISSUED 64XX/65XX–The number of TDA modules from line 1.1 where the issuance was to an assignment in the range 6400–6599.
1.18	RESERVED (literal only)

RECEIPT DOLLAR AMOUNTS (literal only)

1.19	AMOUNT RECEIPTS–The dollar amount associated with TDA modules from line 1.0.
1.20	AMOUNT ISSUED–The dollar amount associated with TDA modules from line 1.1.
1.21	AMOUNT TRANSFERS–IN–The dollar amount associated with TDA modules from line 1.2.
1.22	AMOUNT FROM ACS/CS–The dollar amount associated with TDA modules from line 1.3.
1.23	AMOUNT FROM QUEUE–The dollar amount associated with TDA modules from line 1.4.
1.24	AMOUNT FROM CSCO–The dollar amount associated with TDA modules from line 1.5.
1.25–1.26	RESERVED (literal only)
1.27	AMOUNT ISS X CODED–The dollar amount of TDA modules from line 1.9.
1.28	AMT ISS FR NOTICE–The dollar amount associated with the TDA issuances shown on line 1.10.
1.29	AMT ISS FR IA–The dollar amount associated with the TDA issuances shown on line 1.11.
1.30	AMT ISS $25,000–99,999–The dollar amount associated with TDA modules from line 1.13.
1.31	AMT ISS $100,000 & OVER–The dollar amount associated with TDA modules from line 1.14.
1.32	AMT ISS BR 1–5–The dollar amount associated with TDA modules from line 1.16.1.
1.33	RESERVED (literal only)

TDA MODULE GRADE DATA (literal only)

1.34	NO. GR 13 TDA RECEIPTS–The number of TDA modules from line 1.0 where the grade level of the TDA is 13.
1.34.1	NO. GR 13 TDA ISSUED–The number of TDA modules from line 1.1 where the grade level of the TDA is 13.
1.35	NO. GR 12 TDA RECEIPTS–The number of TDA modules from line 1.0 where the grade level of the TDA is 12.
1.35.1	NO. GR 12 TDA ISSUED–The number of TDA modules from line 1.1 where the grade level of the TDA is 12.
1.36	NO. GR 11 TDA RECEIPTS–The number of TDA modules from line 1.0 where the grade level of the TDA is 11.
1.36.1	NO. GR 11 TDA ISSUED–The number of TDA modules from line 1.1 where the grade level of the TDA is 11.
1.37	NO. GR 09 TDA RECEIPTS–The number of TDA modules from line 1.0 where the grade level of the TDA is 9.
1.37.1	NO. GR 09 TDA ISSUED–The number of TDA modules from line 1.1 where the grade level of the TDA is 9.

ACTIVITY (LEFT INVENTORY) (literal only)

2.0	NO. TDA MODULE ACTIVITY–The sum of lines 2.1, 2.2, 2.3, 2.4 and 2.7.
2.1	NO. TRSFR–OUT–W/IN FNCT-The number of TDA modules that had a change in area office code to another area from the area being reported. This indicates that the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I BODs.
2.2	NO. OUT TO ACS/CS–The number of TDA modules where the assignment changed from the field function being reported to ACS and the area office code remained unchanged.
2.3	NO. OUT TO QUEUE–The number of TDA modules where the assignment changed from Field Collection being reported to the same area's Queue.
2.4	NO. OUT TO CSCO–The number of TDA modules where the assignment changed from the field area being reported to CSCO (Branch 8) and the area office code remained unchanged.
2.5–2.6	RESERVED (literal only)
2.7	TDA MODULE DISP–The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution disposition status. Sum of lines 2.7.1, 2.7.2, 2.7.3 and 2.7.4.
2.7.1	NO. GRADE 13 DISP–The number of TDA modules from line 2.7 where the grade level of the TDA is 13.
2.7.2	NO. GRADE 12 DISP–The number of TDA modules from line 2.7 where the grade level of the TDA is 12.
2.7.3	NO. GRADE 11 DISP–The number of TDA modules from line 2.7 where the grade level of the TDA is 11.
2.7.4	NO. GRADE 09 DISP–The number of TDA modules from line 2.7 where the grade level of the TDA is 9.
2.7.5	RESERVED (literal only)
2.7.6	CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDA modules from line 2.7 were received in the field and the week in which the TDA modules were disposed.
2.7.6.1	AVERAGE CYCLES DISP–Line 2.7.6 divided by line 2.7.
2.7.7	NO. TO IMM. RES (Immediate Resolution)–The number of TDA dispositions from line 2.7 that were full paid (status 12) during the report period. Sum of lines 2.7.7.1, 2.7.7.2, 2.7.7.3 and 2.7.7.4.

Excludes:

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

2.7.7.1	NO. GRADE 13–The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 13.
2.7.7.2	NO. GRADE 12–The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 12.
2.7.7.3	NO. GRADE 11–The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 11.
2.7.7.4	NO. GRADE 09–The number of Immediate Resolution TDA modules from line 2.7.7 where the grade level of the TDA is 9.
2.7.7.5	ACA 5000A/SRP/4980H DISP-The number of module dispositions for these ACA provisions.
2.7.7.6	PROV 9010 DISP-The number of module dispositions for this ACA provision.
2.7.8	NO. DR/NR DISP–The number of TDA module dispositions from line 2.7 that went to an Immediate Resolution or to a Delayed Resolution/No Results status.

Includes:

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

The major DR/NR statuses are broken out on lines 2.7.8.1 through 2.7.8.17. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list.

2.7.8.1	NO. TO IA–The number of TDA module dispositions from line 2.7.8 that went to an Installment Agreement status (6X) during the report period.
2.7.8.2	NO. TO DEFERRED–The number of TDA module dispositions from line 2.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
2.7.8.3	NO. CURR. NOT COL–The number of TDA module dispositions from line 2.7.8 that were reported in currently not collectible status (53) resulting from TC 530 with Closing Code 01–08, 10–39.
2.7.8.4	DUE TO 530–39–The number of TDA module dispositions from line 2.7.8.3 that were reported in currently not collectible status (53) with TC 530 with Closing Code 39.
2.7.8.5	UTL/UTC–The number of TDA module dispositions from line 2.7.8.3 that were reported currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with closing Code 03 or 12.
2.7.8.6	BMF BNK/DEF–The number of BMF TDA module dispositions from line 2.7.8.3 that were reported as currently not collectible as bankrupt or defunct. These TDA module dispositions show status 53 due to a TC 530 with Closing Code 07 or 10.

2.7.8.7	HARDSHIP–The number of TDA module dispositions from line 2.7.8.3 that were reported as currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to TC 530 with a Closing Code from 24 through 32.
2.7.8.8	NO. TO OIC ST 71–The number of TDA module from line 2.7.8 which moved to OIC status 71.
2.7.8.9	NO. TO ADJUSTMENT–The number of TDA module dispositions from line 2.7.8 reflecting status 53 due to TC 470 with Closing Code 90.
2.7.8.10	NO. TO LITIGATION–The number of TDA module dispositions from line 2.7.8 which moved to litigation status (72 with a TC 520 or 89 with a TC 520).
2.7.8.11	NO. REL OFF PD–The number of TFRP TDA module dispositions from line 2.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.
2.7.8.12	NO. CSED–The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.
2.7.8.13	NO. OTHER DISP– The number of TDA module dispositions which did not qualify for other lines in the 2.7.8.X series.
2.7.8.14	530–39 CYCS TO DISP–The number of cycles from line 2.7.8 (assignment = 7100) associated with the modules from line 2.7.8.4.
2.7.8.15	9008 DISP-The number of DR/NR module dispositions for Provision 9008 Branded Prescription Drugs
2.7.8.16	ACA 5000A/SRP/4980H DR/NR-The number of module DR/NR dispositions for these ACA provisions.
2.7.8.17	ACA 5000A/SRP/4980H CNC-The number of Currently Not Collectible modules for these ACA provisions.
2.7.8.18	NO 9010 DR/NR-The number of DR/NR module dispositions for this ACA provision.
2.8	AMT TRANSFERS–OUT–The dollar amount associated with TDA modules from line 2.1.
2.9	AMT TO ACS/CS–The dollar amount associated with TDA modules from line 2.2.
2.10	AMT TO QUEUE–The dollar amount associated with TDA modules from line 2.3.
2.11	AMT TO CSCO–The dollar amount associated with TDA modules from line 2.4.
2.12–2.13	RESERVED (literal only)
2.14	AMT TO CNC–The dollar amount associated with TDA module dispositions from line 2.7.8.3.
2.14.1	AMT TC 530–39–The dollar amount associated with TDA module dispositions from line 2.7.8.4.
2.14.2	AMT TO UTL/UTC–The dollar amount associated with TDA module dispositions from line 2.7.8.5.
2.14.3	AMT TO BNK/DEF–The dollar amount associated with TDA module dispositions from line 2.7.8.6.
2.14.4	AMT TO HARDSHIP–The dollar amount associated with TDA module dispositions from line 2.7.8.7.
2.14.5	AMT ACA 5000A/SRP/4980H CNC-The dollar amount associated with TDA module dispositions from line 2.7.8.17 which are associated with these ACA provisions.
2.15	AMT TO OIC ST 71–The dollar amount of TDA modules from line 2.7.8.8 which moved to OIC status 71.
2.16	AMT TO ADJUSTMENT–The dollar amount associated with TDA module dispositions from line 2.7.8.9.
2.17	AMT TO LITIGATION–The dollar amount associated with TDA module dispositions from line 2.7.8.10.
2.18	AMOUNT CSED–The dollar amount of TCs (TC) 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date had expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module has expired.
2.18.1	TC 534 CSED AMOUNT–The dollar amount of partial statute expirations from line 2.18. Subtracting line 2.18.1 from 2.18 will give the dollar amount associated with TDA module dispositions from line 2.7.8.12.
2.19–2.20	RESERVED (literal only)

CREDITS (literal only)

3.0	AMOUNT COLLECTED–The net amount of payment transactions (money collected), which posted to modules in active TDA status for this function during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.(See Exhibit 5.2.4-1 *Definitions of Abbreviations and Statuses*.)
3.1	AMOUNT ABATED–The net amount of abatement transactions (the amount IRS lowered from what was owed), which posted to TDAs during the report period. This is not a subset of Line 3.0 Amount Collected. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 In the same cycle.

3.1.1	REL AMT PAID–(Related Amount Paid) The dollar amount of TDA abatements from line 3.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 3.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes $1,000 payment, B will also get $1,000 credit/abatement because of it (the abatement for B is both line 3.1 and 3.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 3.0 Amount Collected.
3.2	AMOUNT OFFSET–Total net amount of offset transactions (amount IRS moved from one module to another), that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 3.0 Amount Collected.
3.3	DR/NR AMOUNT COLLECTED–Total net amount of payment transactions (money collected), that posted to TDAs in DR/NR status during the report period. This line is dollars collected where the case is no longer in active TDA Status, but was in TDA status just prior to the current status (for example, TC 530, 470, etc.) This is not a subset of Line 3.0 Amount. See Exhibit 5.2.4–1, Definitions of Abbreviations and Statuses, for a comprehensive list of DR/NR inventory statuses. The payment transactions consist of TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.
3.4	DR/NR AMOUNT ABATED–The net amount of abatement transactions (the amount IRS lowered from what was owed), that posted to TDAs in DR/NR status during the report period. This is not a subset of Line 3.3 DR/NR Amount Collected. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR inventory statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

3.4.1	DR/NR REL AMT PAID–(Related Amount Paid) The dollar amount of TDA abatements from line 3.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.
3.5	DR/NR AMOUNT OFFSET–The net amount of offset transactions that posted to TDAs in DR/NR inventory during the report period. This is not a subset of Line 3.3 DR/NR Amount Collected. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR statuses. The offset transactions consist of TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792, and 796.

<div align="center">

STRATIFICATIONS (literal only)
UNREVERSED AMTS COL FROM 3.0 (literal only)

</div>

Note:

The net total of Lines 3.6 through 3.12 (unreversed amounts) plus Lines 3.13 through 3.16 (reversed amounts) equals Line 3.0. AMOUNT COLLECTED.

3.6	$0–99,999–The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of $0.01 through $99,999.99.
3.7	$100,000–499,999–The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of $100,000.00 through $499,999.99.
3.8	$500,000–999,999–The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of $500,000.00 through $999,999.99.
3.9	$1,000,000–1,999,999–The dollar amount of transactions from line 3.0 where the net amount is a credit in the range of $1,000,000.00 through $1,999,999.99.

3.10	$2,000,000–4,999,999–The dollar amount of transactions from line 3.0 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.	
3.11	$5,000,000–9,999,999–The dollar amount of transactions from line 3.0 where the net transaction amount is a credit in the range of $5,000,000.00 through $9,999,999.99.	
3.12	$10,000,000 & OVER–The dollar amount of transactions from line 3.0 where the net transaction amount is a credit of at least $10,000,000.00.	

COL REVERSALS/REFDS From 3.0 (literal only) (REFDS is refunds)

3.13	$0–99,999–The dollar amount of transactions from line 3.0 where the net transaction amount is a debit from $0.01 through $99,999.99.
3.14	$100,000–499,999–The dollar amount of transactions from line 3.0 where the net transaction amount is a debit from $100,000.00 through $499,999.99.
3.15	$500,000–999,999–The dollar amount of transactions from line 3.0 where the net transaction amount is a debit from $500,000.00 through $999,999.99.
3.16	$1,000,000 & OVER–The dollar amount of transactions from line 3.0 where the net transaction amount is a debit of at least $1,000,000.00.

TIME IN FIELD COLLECTION BEFORE POSTING UNREVERSED AMTS FROM 3.0 (literal only)

3.17	AMT COL 0–4 CYCLES–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by Field Collection.
3.18	AMT COL 5–8 CYCLES–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 5 cycles through 8 cycles from the time the TDA module was received by Field Collection.
3.19	AMT COL 9–25 CYCLES–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 9 cycles through 25 cycles from the time the TDA module was received by Field Collection.
3.20	AMT COL 26–52 CYCLES–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received by Field Collection.
3.21	AMT COL 53–104 CYCLES–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by Field Collection.
3.22	AMT COL OVER 2 YR–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by Field Collection.

TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 3.0 (literal only)

3.23	AMT UNDER 1 YR–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.24	AMT FROM 1 UP TO 4 YR–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.25	AMT FROM 4 UP TO 8 YR–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.26	AMT FROM 8 UP TO 9 YR–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.27	AMT 9 OR MORE YRS–The dollar amount from line 3.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.
3.28	AMT CSED UNDETERMINED–The dollar amount from line 3.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

UNREVERSED OFFSETS FROM 3.2 (literal only)

3.29	$0–999,999–The dollar amount from line 3.2 where the net transaction amount is a credit in the range of $0.01 through $999,999.99.
3.30	$1,000,000–1,999,999–The dollar amount from line 3.2 where the net transaction amount is a credit in the range of $1,000,000.00 through $1,999,999.99.
3.31	$2,000,000–4,999,999–The dollar amount from line 3.2 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.
3.32	$5,000,000 & OVER–The dollar amount from line 3.2 where the net transaction amount is a credit of at least $5,000,000.00.

REVERSED OFFSETS FROM 3.2 (literal only)

3.33	$0–999,999–The dollar amount from line 3.2 where the net transaction amount is a debit in the range of $0.01 through $999,999.99.
3.34	$1,000,000 & OVER–The dollar amount from line 3.2 where the transaction is a debit for an amount of at least $1,000,000.00.

CASE GRADES OF AMTS FROM 3.0 (literal only)

Note:

The sum of lines 3.35 through 3.38 equals line 3.0 AMOUNT COLLECTED.

3.35	GRADE 13 –The amount collected from line 3.0 where the grade level of the TDA is 13.
3.36	GRADE 12 –The amount collected from line 3.0 where the grade level of the TDA is 12.
3.37	GRADE 11 –The amount collected from line 3.0 where the grade level of the TDA is 11.
3.38	GRADE 09 –The amount collected from line 3.0 where the grade level of the TDA is 09.
3.39	RESERVED (literal only)
3.40	9008 COLL - Amount from line 3.0 that are Provision 9008 Branded Prescription Drug TDA modules.
3.41	ACA 5000A/SRP/4980H -The amount collected from line 3.0 related to these ACA provisions.
3.42	PROV 9010 COLL-The amount collected from line 3.0 related to this ACA provision.

TDA MODULE INVENTORY (literal only)

4.0	NO. TDA MODULE INV.–The number of TDA modules assigned to the Field Collection being reported. The last four digits of the TDA assignment number must fall in the range of 1000 through 6999.
4.1	NO. BRANCH 1–5–The number of TDA modules from line 4.0 where the last four digits of the TDA assignment number falls in the range of 1000 through 5999.
4.2	NO. BRANCH 6–The number of TDA modules from line 4.0 where the last four digits of the TDA assignment number falls in the range of 6000 through 6999.
4.2.1	NO. 6100–The number of TDA modules from line 4.0 where the last four digits of the TDA assignment number equals 6100.
4.2.2	NO. 9008 - Number from line 4.0 that are Provision 9008 Branded Prescription Drug TDA modules.
4.3	PRIMARY AO VARIES–The number of TDA modules where the Area Office (AO) Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
4.4	RESERVED (literal only)

AGE IN FUNCTION (literal only)

Note:

The sum of lines 4.5 through 4.8 equals line 4.0 NO. TDA MODULE INV.

4.5	LESS THAN 6 MONTHS–The number of TDA modules from line 4.0 which, less than 26 cycles ago, moved into the Field Collection Area being reported, based on a comparison of the ending cycle of the report period against: the later of the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue, CSCO, or the cycle the TDA transferred in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.
4.6	6 MONTHS TO 9 MONTHS–The number of TDA modules from line 4.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into Field Collection Area being reported based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.
4.7	10 TO 15 MONTHS–The number of TDA modules from line 4.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into the Field Collection Area being reported based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.

4.8 16 MONTHS AND OVER–The number of TDA modules from line 4.0 which at least 65 cycles ago moved into Field Collection Area being reported based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.

4.9 NO. CYCLES–The number of cycles (weeks) the TDA Modules from line 4.0 have been in inventory in Field Collection. Dividing line 4.9 by line 4.0 will show the average age of Field Collection TDA inventory.

TIME LEFT ON CSED (literal only)

Note:

The sum of lines 4.10 through 4.18 equals line 4.0 NO. TDA MODULE INV.

4.10 LESS THAN 1 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 0 through 51 cycles.

4.11 1 YR LESS THAN 2 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 52 through 103 cycles.

4.12 2 YR LESS THAN 3 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 through 155 cycles.

4.13 3 YR LESS THAN 4 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 through 207 cycles.

4.14 4 YR LESS THAN 7 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 208 through 363 cycles.

4.15 7 YR LESS THAN 8 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 364 through 415 cycles.

4.16 8 YR LESS THAN 9 YR–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 416 through 467 cycles.

4.17 9 YR & OVER–The number of TDA modules from line 4.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.

4.18 UNDETERMINED–The number of TDA modules from line 4.0 where the Collection Statute Expiration Date on IDRS is blank or zeros. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non–CAR program determines the date for all IDRS users.

4.19 NO. CSED CYCLES–The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 4.0. Dividing line 4.19 by line 4.0 will show the average amount of remaining CSED age of Field Collection Areas TDA inventory.

AMOUNT STRATIFICATIONS (literal only)

Note:

The sum of lines 4.20 through 4.24 equals line 4.0 NO. TDA MODULE INV.

4.20 NO. UNDER $2,000–The number of TDA modules from line 4.0 where the unpaid balance of assessment is less than $2,000.00.

4.21 NO. $2,000–9,999–The number of TDA modules from line 4.0 where the unpaid balance of assessment is in the range of $2,000.00 through $9,999.99.

4.22 $10,000–24,999–The number of TDA modules from line 4.0 where the unpaid balance of assessment is in the range of $10,000.00 through $24,999.99.

4.23 $25,000–99,999–The number of TDA modules from line 4.0 where the unpaid balance of assessment is in the range of $25,000.00 through $99,999.99.

4.24 $100,000 & OVER–The number of TDA modules from line 4.0 where the unpaid balance of assessment is at least $100,000.00.

TAX PERIOD (literal only)

4.25 NO. TAX YR 2015–The number of TDA modules from line 4.0 where the tax period is for a month in 2015.

4.26 NO. TAX YR 2014–The number of TDA modules from line 4.0 where the tax period is for a month in 2014.

4.27 NO. TAX YR 2013–The number of TDA modules from line 4.0 where the tax period is for a month in 2013.

4.28 NO. TAX YR 2012–The number of TDA modules from line 4.0 where the tax period is for a month in 2012.

4.29 NO. 2011 & PRIOR–The number of TDA modules from line 4.0 where the tax period is for a month for 2011 or a prior year.

TDA MODULE INVENTORY (literal only)

Note:

The sum of Lines 4.30 through 4.33 equals Line 4.0 NO. TDA MODULE INVENTORY.

4.30 GR 13 MOD INV–The number of TDA modules from line 4.0 where the grade level of the TDA is 13.

4.31 GR 12 MOD INV–The number of TDA modules from line 4.0 where the grade level of the TDA is 12.

4.32 GR 11 MOD INV–The number of TDA modules from line 4.0 where the grade level of the TDA is 11.

4.33 GR 09 MOD INV–The number of TDA modules from line 4.0 where the grade level of the TDA is 9.

DR/NR INVENTORY (literal only)

4.34 NO. DR/NR–The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses,* for a comprehensive list of DR/NR inventory statuses.

4.34.1 NO. LITIGATION–The number of DR/NR TDA modules from line 4.34 in litigation status (72 or 89 with TC 520).

4.34.2 NO. OIC–The number of DR/NR TDA modules from line 4.34 in offer–in–compromise status (71).

DOLLAR AMOUNTS (literal only)

4.35 AMT IN INVENTORY–The dollar amount associated with the TDA modules from line 4.0.

4.36 AMT INV. INCREASE–The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 4.0 during the report period. This data is needed in computing available dollars for collection.

4.37 AMT $25,000–99,999–The dollar amount associated with the TDA modules from line 4.23.

4.38 AMT $100,000 & OVER–The dollar amount associated with the TDA modules from line 4.24.

4.39 AMT IN DR/NR INV–The dollar amount associated with the TDA modules from line 4.34.

4.39.1 AMT LITIGATION–The dollar amount associated with the TDA modules from line 4.34.1.

4.39.2 AMT AWAITING ADJ–The dollar amount associated with those TDA modules from line 4.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.

4.39.3 AMT AWAITING PAY TR–The dollar amount associated with those TDA modules from line 4.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.

4.40 ACA 5000A/SRP/4980H INV-The number of modules in inventory for these ACA provisions.

4.41 PROV 9010 INV-The number of modules in inventory for this ACA provision.

TDA TAXPAYER RECEIPTS (literal only)

5.1 NO. TDA TP RECEIPTS–The number of taxpayers or entities associated with line 1.0 which had no existing TDA or TDI in inventory at the time of receipt.

Note:

The sum of lines 5.1.1 through 5.1.4 equals line 5.1 NO. TDA TP RECEIPTS.

5.1.1 NO. GRADE 13–The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 13.

5.1.2   NO. GRADE 12–The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 12.

5.1.3   NO. GRADE 11–The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 11.

5.1.4   NO. GRADE 09–The number of taxpayers or entities from line 5.1 where the grade level of the TDA entity is 9.

5.1.5   RESERVED (literal only)

5.1.6   NO FROM QUEUE– Number of TDA entities from line 5.1 that had a change in assignment from Queue to Field Collection.

5.1.7   NO FROM ACS– Number of TDA entities from line 5.1 that had a change in assignment from ACS to Field Collection.

5.1.8   NO FROM CSCO– Number of TDA entities from line 5.1 that had a change in assignment from CSCO to Field Collection.

5.1.9   NO. TDA TP ISSUANCES–The number of entities associated with line 1.1 which had no existing TDA or TDI in inventory at the time of issuance.

Note:

The sum of lines 5.1.9.1 through 5.1.9.4 equals line 5.1.9 NO. TDA TP ISSUANCES.

5.1.9.1   NO. GRADE 13–The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 13.

5.1.9.2   NO. GRADE 12–The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 12.

5.1.9.3   NO. GRADE 11–The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 11.

5.1.9.4   NO. GRADE 09–The number of taxpayers or entities from line 5.1.9 where the grade level of the TDA entity is 9.

5.1.10   RESERVED (literal only)

<div align="center">**TDA TAXPAYER DISPOSITIONS (literal only)**</div>

5.2   NO. TDA TP DISPOSITIONS–The number of entities associated with line 2.7 with no remaining TDA or TDI.

Note:

The sum of lines 5.2.1 through 5.2.4 equals line 5.2 NO. TDA TP DISPOSITIONS.

5.2.1   NO. GRADE 13–The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 13.

5.2.2   NO. GRADE 12–The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 12.

5.2.3   NO. GRADE 11–The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 11.

5.2.4   NO. GRADE 09–The number of taxpayers or entities from line 5.2 where the grade level of the TDA entity is 9.

5.2.5   NO. TC 530–39–The number of taxpayers or entities associated with line 2.7.8.4 with no remaining TDA or TDI.

5.2.6   RESERVED (literal only)

<div align="center">**TDA TAXPAYER INVENTORY (literal only)**</div>

5.3   NO. TDA TP INVENTORY–The number of entities associated with line 4.0.

Note:

The sum of lines 5.3.1 through 5.3.4 equals line 5.3 NO. TDA TP INVENTORY.

5.3.1   NO. GRADE 13–The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 13.

5.3.2   NO. GRADE 12–The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 12.

5.3.3   NO. GRADE 11–The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 11.

5.3.4   NO. GRADE 09–The number of taxpayers or entities from line 5.3 where the grade level of the TDA is 9.

5.3.5   NO. WITH 1 TDA–The number of taxpayers or entities from line 5.3 where there is only one remaining TDA open at the end of the report period.

5.3.6   NO. WITH 2 TDA–The number of taxpayers or entities from line 5.3 where there are two remaining TDAs open at the end of the report period.

5.3.7   NO. WITH 3 TDA–The number of taxpayers or entities from line 5.3 where there are three remaining TDAs open at the end of the report period.

5.3.8   NO. WITH 4 TDA–The number of taxpayers or entities from line 5.3 where there are four remaining TDAs open at the end of the report period.

5.3.9   NO. WITH 5–9 TDA–The number of taxpayers or entities from line 5.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.

5.3.10   NO. 10 OR MORE TDA–The number of taxpayers or entities from line 5.3 where there are 10 or more remaining TDAs open at the end of the report period.

5.3.11   NO. TRUST FUND TP–The number of taxpayers or entities from line 5.3 where there is at least one open Trust Fund TDA at the end of the report period.

Note:

The sum of Lines 5.3.11.1 through 5.3.11.6 equals Line 5.3.11 NO. TRUST FUND TP.

5.3.11.1   NO. WITH 1 TDA–The number of Trust Fund taxpayers or entities from line 5.3.11 with one remaining TDA open at the end of the report period.

5.3.11.2   NO. WITH 2 TDA–The number of Trust Fund taxpayers or entities from line 5.3.11 with two remaining TDAs open at the end of the report period.

5.3.11.3   NO. WITH 3 TDA–The number of Trust Fund taxpayers or entities from line 5.3.11 with three remaining TDAs open at the end of the report period.

5.3.11.4   NO. WITH 4 TDA–The number of Trust Fund taxpayers or entities from line 5.3.11 with four remaining TDAs open at the end of the report period.

5.3.11.5   NO. WITH 5–9 TDA–The number of Trust Fund taxpayers or entities from line 5.3.11 with more than four and less than 10 remaining TDAs open at the end of the report period.

5.3.11.6   NO. 10 OR MORE TDA–The number of Trust Fund taxpayers or entities from line 5.3.11 with 10 or more remaining TDAs open at the end of the report period.

5.3.11.7   BMF PYRAMIDING IND–The number of TDA taxpayers or entities from line 5.3 (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to the Field.

5.3.11.8   RESERVED (literal only)

5.3.11.9   RESERVED (literal only)

5.3.11.10 RESERVED (literal only)

Note:

The sum of Lines 5.3.12 through 5.3.14 equals Line 5.3 NO. TDA TAXPAYER INVENTORY.

5.3.12   AGG TDA<$25,000–The number of taxpayers or entities from line 5.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than $25,000.00.

5.3.13   >$24,999<$100,000–The number of taxpayers or entities from line 5.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $25,000.00, but less than $100,000.00.

5.3.14   >$100,000–The number of taxpayers or entities from line 5.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $100,000.00.

5.3.15   NO. ATAT TP INV– The number of taxpayers or entities from line 5.3 where the taxpayer has at least one TDA module with either an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing Penalty Reference Number 628.

5.4   NO. TDA TP DR/NR INV– The number of taxpayers or entities associated with line 4.34.

5.5   RESERVED (literal only)

<div align="center">**Queue**</div>

Note:

Queue, ACS, CSCO and Field Collection are all TDA modules: Field Collection is status 26; ACS is status 22; Queue (and now the vast majority of CSCO) are TDA status 24.

6.0   NO. TDA RECEIPTS–The number of TDA modules received into the Collection Queue. The sum of lines 6.1, 6.2, 6.3, 6.5 and 6.6.

6.1   NO. ISSUED–The number of tax modules going into TDA status during the report period.

6.2   NO. TRSFR IN W/IN FNCT– The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.

6.3   NO. FROM ACS/CS–The number of TDA modules that had a change in assignment from ACS/CS to the Queue within the same area being reported.

6.4   RESERVED: (literal only)

6.5   NO. FROM CSCO–The number of TDA modules that had a change in assignment from CSCO to the Queue within the same area being reported.

6.6   NO. FROM CFf (Field Collection)–The number of TDA modules that had a change in assignment from Field Collection to the Queue within the same area being reported.

6.7   ACA 5000A/SRP/4980H RCPTS-The number of module receipts for these ACA provisions.

6.8   PROV 9010 RCPTS-The number of module receipts for this ACA provision.

RECEIPT DETAILS (literal only)

6.9   NO. ISSUED X CODED–The number of TDA module issuances from line 6.1 on Trust Fund accounts where the Primary TDA Code is X.

6.10   ISSUED FR NOTICE–The number of TDA module issuances from line 6.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF only), 56 or 58.

6.10.1   RESERVED (literal only)

6.11   ISSUED FR IA–The number of TDA module issuances from line 6.1 where the status as of the prior weekend was 6X (Installment Agreement).

6.12   ISSUED FR OTHER–The number of TDA module issuances from line 6.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.

6.13   NO. ISS $25,000–99,999–The number of TDA module issuances from line 6.1 where the amount was between $25,000.00–$99,999.99 at the time of the issuance.

6.14   NO. ISS $100,000 & OVER–The number of TDA module issuances from line 6.1 that were $100,000 and over at the time of the issuance.

6.15   EXAM/MFT 20 ISSUANCES–The number of TDA module issuances from line 6.1 where the modules contain a TC 300, 304 or 308 greater than $0.00 and, if Non–Master File, also includes TDA modules where the MFT is equal to 20.

6.16   NO. FROM 0600–The number of TDA modules from line 6.3 where the assignment on ACS/CS had been 0600, indicating this TDA and/or related TDA/TDI modules had previously been in the Queue.

6.17   NO. FROM SFR 8000–The number of TDA modules from line 6.5 which had an immediate prior assignment to the Automated Substitute for Return (ASFR) program.

6.18   RESERVED (literal only)

RECEIPT DOLLAR AMOUNTS (literal only)

6.19   AMOUNT RECEIPTS–The dollar amount associated with TDA modules from line 6.0.

6.20   AMOUNT ISSUED–The dollar amount associated with TDA modules from line 6.1.

6.21   AMOUNT TRANSFERS–IN–The dollar amount associated with TDA modules from line 6.2.

6.22   AMOUNT FROM ACS/CS–The dollar amount associated with TDA modules from line 6.3.

6.23   RESERVED (literal only)

6.24   AMOUNT FROM CSCO–The dollar amount associated with TDA modules from line 6.5.

6.25   AMOUNT FROM CFf (Field Collection) –The dollar amount associated with TDA modules from line 6.6.

6.26   RESERVED (literal only)

6.27   AMOUNT ISS X CODED–The dollar amount of TDA modules from line 6.9.

6.28   AMT ISS FR NOTICE–The dollar amount associated with the TDA issuances shown on line 6.10.

6.29   AMT ISS FR IA–The dollar amount associated with the TDA issuances shown on line 6.11.

6.30   AMOUNT ISS $25,000–99,999–The dollar amount associated with TDA modules from line 6.13.

6.31   AMT ISS $100,000 & OVER–The dollar amount associated with TDA modules from line 6.14.

6.32   AMT FROM ACS/CS 0600–The dollar amount associated with TDA modules from line 6.16.

6.33   AMT FROM SFR 8000–The dollar amount associated with TDA modules from line 6.17.

TDA MODULE GRADE DATA (literal only)

Note:

The sum of Lines 6.34, 6.35, 6.36 and 6.37 equals Line 6.0 NO. TDA RECEIPTS.

6.34   NO. GR 13 TDA RECEIPTS–The number of TDA modules from line 6.0 where the grade level of the TDA is 13.

Note:

The sum of Lines 6.34.1, 6.35.1, 6.36.1 and 6.37.1 equals Line 6.1 NO. ISSUED.

6.34.1   NO. GR 13 TDA ISSUED–The number of TDA modules from line 6.1 where the grade level of the TDA is 13.

6.35   NO. GR 12 TDA RECEIPTS–The number of TDA modules from line 6.0 where the grade level of the TDA is 12.

6.35.1   NO. GR 12 TDA ISSUED–The number of TDA modules from line 6.1 where the grade level of the TDA is 12.

6.36   NO. GR 11 TDA RECEIPTS–The number of TDA modules from line 6.0 where the grade level of the TDA is 11.

6.36.1   NO. GR 11 TDA ISSUED–The number of TDA modules from line 6.1 where the grade level of the TDA is 11.

6.37   NO. GR 09 TDA RECEIPTS–The number of TDA modules from line 6.0 where the grade level of the TDA is 9.

6.37.1   NO. GR 09 TDA ISSUED–The number of TDA modules from line 6.1 where the grade level of the TDA is 9.

ACTIVITY (LEFT INVENTORY) (literal only)

7.0   NO. TDA MODULE ACTIVITY–The sum of lines 7.1, 7.2, 7.4, 7.5 and 7.7.

7.1   NO. TRSFR OUT W/IN FNCT–The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.

7.2   NO. OUT TO ACS/CS–The number of TDA modules where the assignment changed from the Queue being reported to ACS/CS and the area office code remained unchanged.

7.3   RESERVED (literal only)

7.4   NO. OUT TO CSCO–The number of TDA modules where the assignment changed from Queue assignment to an ACS/CS assignment within the same Area Office and the area office code remained unchanged.

7.5   NO. OUT TO CFf (Field Collection)–The number of TDA modules where the assignment changed from Queue assignment to a Field Collection assignment within the same area being reported.

7.6   RESERVED (literal only)

7.7   TDA MODULE DISP–The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution disposition status.

Note:

The sum of Lines 7.7.1 through 7.7.4 equals Line 7.7 TDA MODULE DISP.

7.7.1   NO. GRADE 13 DISP–The number of TDA modules from line 7.7 where the grade level of the TDA is 13.
7.7.2   NO. GRADE 12 DISP–The number of TDA modules from line 7.7 where the grade level of the TDA entity is 12.
7.7.3   NO. GRADE 11 DISP–The number of TDA modules from line 7.7 where the grade level of the TDA entity is 11.
7.7.4   NO. GRADE 09 DISP–The number of TDA modules from line 7.7 where the grade level of the TDA entity is 9.
7.7.5   NO 7100 DISP– The number of modules from Line 7.7, TDA MODULE DISP where assignment number equals 71XX.
7.7.6   CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDA modules from line 7.7 were received in the Queue and the week in which the TDA modules were disposed still in the Queue.
7.7.6.1 AVERAGE CYCLES DISP–Line 7.7.6 divided by line 7.7.
7.7.7   NO. TO IMMED. RES. (Immediate Resolution)–The number of TDA dispositions from line 7.7 that were full paid (status 12) during the report period.
Excludes:

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

See Line 7.7.8 below for modules that include these exclusions.

Note:

The sums of LInes 7.7.7.1 through 7.7.7.4 equals Line 7.7.7 NO. TO IMMED. RES.

7.7.7.1 NO. GRADE 13–The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 13.
7.7.7.2 NO. GRADE 12–The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 12.
7.7.7.3 NO. GRADE 11–The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 11.
7.7.7.4 NO. GRADE 09–The number of Immediate Resolution TDA modules from line 7.7.7 where the grade level of the TDA is 09.
7.7.7.5 ACA 5000A/SRP/4980H DISP-The number of module dispositions for the ACA provisions.
7.7.7.6 PROV 9010 DISP-The number of module dispositions for this ACA provision.
7.7.8   NO. DR/NR DISP–The number of TDA module dispositions from line 7.7 that went to an Immediate Resolution or to a Delayed Resolution/No Results status. **Includes:**

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

The major DR/NR statuses are broken out on lines 7.7.8.1 through 7.7.8.12. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list.
7.7.8.1 NO. TO IA–The number of TDA module dispositions from line 7.7.8 that went to an Installment Agreement status (6X) during the report period.
7.7.8.2 NO. TO DEFERRED–The number of TDA module dispositions from line 7.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
7.7.8.3 NO. CURR. NOT COL–The number of TDA module dispositions from line 7.7.8 that were reported in currently not collectible status (53) resulting from TC 530 with Closing Code 01–08, 10–39.
7.7.8.4 DUE TO 530–39–The number of TDA module dispositions from line 7.7.8.3 that were reported in currently not collectible status (53) with TC 530 with Closing Code 39.
7.7.8.5 UTL/UTC–The number of TDA module dispositions from line 7.7.8.3 that were reported as currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 03 or 12.
7.7.8.6 BMF BNK/DEF–The number of BMF TDA module dispositions from line 7.7.8.3 that were reported as currently not collectible as bankrupt or defunct. These TDA module dispositions show status 53 due to a TC 530 with Closing Code 07 or 10.
7.7.8.7 HARDSHIP–The number of TDA module dispositions from line 7.7.8.3 that were reported as currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to TC 530 with a Closing Code from 24 through 32.
7.7.8.8 NO. TO OIC ST 71–The number of TDA modules from line 7.7.8 which moved to OIC status 71.
7.7.8.9 NO. TO ADJUSTMENT–The number of TDA module dispositions from line 7.7.8 reflecting status 53 due to TC 470 with Closing Code 90.
7.7.8.10 NO. TO LITIGATION–The number of TDA module dispositions from line 7.7.8 which moved to litigation status (72 with a TC 520 or 89 with a TC 520).
7.7.8.11 NO. REL. OFF PD–The number of TFRP TDA module dispositions from line 7.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.
7.7.8.12 NO. CSED–The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.
7.7.8.13 NO. OTHER DISP– The number of TDA module dispositions which did not qualify for other lines in the 7.7.8.X series.
7.7.8.14 530–39 CYCS TO DISP–The number of cycles from line 7.7.8 (assignment = 7100) associated with the modules from line 7.7.8.4.
7.7.8.15 Reserved (literal only)
7.7.8.16 ACA 5000A/SRP/4980H DR/NR-The number of DR/NR module dispositions for these ACA provisions.
7.7.8.17 ACA 5000A/SRP/4980H CNC-The number of Currently Not Collectible modules for these ACA provisions.
7.7.8.18 NO 9010 DR/NR-The number of DR/NR module dispositions for this ACA provision.
7.8   AMT. TRANSFERS–OUT–The dollar amount associated with TDA modules from line 7.1.
7.9   AMT. TO ACS/CS–The dollar amount associated with TDA modules from line 7.2.
7.10   RESERVED (literal only)
7.11   AMT. TO CSCO–The dollar amount associated with the TDA modules from line 7.4.
7.12   AMT. TO CFf (Field Collection)–The dollar amount associated with the TDA modules from line 7.5.
7.13   RESERVED (literal only)
7.14   AMT TO CNC–The dollar amount associated with TDA module dispositions from line 7.7.8.3.
7.14.1   AMT TC 530–39–The dollar amount associated with TDA module dispositions from line 7.7.8.4.
7.14.2   AMT TO UTL/UTC–The dollar amount associated with TDA module dispositions from line 7.7.8.5.
7.14.3   AMT TO BNK/DEF–The dollar amount associated with TDA module dispositions from line 7.7.8.6.
7.14.4   AMT TO HARDSHIP–The dollar amount associated with TDA module dispositions from line 7.7.8.7.
7.14.5   AMT ACA 5000A/SRP/4980H CNC-The dollar amount associated with TDA module dispositions from line 7.14 which are associated with these ACA provisions.
7.15   AMT TO OIC ST 71–The dollar amount of TDA modules from line 7.7.8.8 which moved to OIC status 71.
7.16   AMT TO ADJUSTMENT–The dollar amount associated with TDA module dispositions from line 7.7.8.9.
7.17   AMT TO LITIGATION–The dollar amount associated with TDA module dispositions from line 7.7.8.10.
7.18   AMOUNT CSED–The dollar amount of TCs 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date had expired

and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module has expired.

7.18.1   TC 534 CSED AMOUNT–The dollar amount of partial statute expirations from line 7.18. Subtracting line 7.18.1 from 7.18 will give the dollar amount associated with TDA module dispositions from line 7.7.8.12.

7.19–7.20 RESERVED (literal only)

<div align="center">CREDITS (literal only)</div>

8.0   AMOUNT COLLECTED (money collected)–The net amount of payment transactions (money collected) that posted to TDAs during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.

8.1   AMOUNT ABATED–The net amount of abatement transactions that posted to TDAs during the report period. This is not a subset of Line 8.0 Amount Collected. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

8.1.1   REL AMT PAID–(Related Amount Paid) The dollar amount of TDA abatements from line 8.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 8.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes $1,000 payment, B will also get $1,000 credit/abatement because of it. The abatement for B is both line 8.1 and 8.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 8.0 Amount Collected.

8.2   AMOUNT OFFSET–The net amount of offset transactions (amount IRS moved from one module to another) that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 8.0 Amount Collected.

8.3   RESERVED (literal only)

8.4   DR/NR AMOUNT ABATED–The net amount of abatement transactions (the amount that IRS lowered from what was owed) that posted to TDAs in DR/NR status during the report period. This is not a subset of Line 8.0 Amount Collected. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses,* for a comprehensive list of DR/NR inventory statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

8.4.1   DR/NR REL AMT PAID–(Related Amount Paid) The dollar amount of TDA abatements from line 8.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.

8.5   RESERVED (literal only)

<div align="center">STRATIFICATIONS (literal only)
UNREVERSED AMTS COL FROM 8.0 (literal only)</div>

Note:

The net total of Lines 8.6 through 8.12 (unreversed amounts) plus Lines 8.13 through 8.16 equals Line 8.0 AMOUNT COLLECTED.

8.6 $0–99,999–The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of $0.01 through $99,999.99.

8.7 $100,000–499,999–The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of $100,000.00 through $499,999.99.

8.8 $500,000–999,999–The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of $500,000.00 through $999,999.99.

8.9 $1,000,000–1,999,999–The dollar amount of transactions from line 8.0 where the net amount is a credit in the range of $1,000,000.00 through $1,999,999.99.

8.10 $2,000,000–4,999,999–The dollar amount of transactions from line 8.0 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.

8.11 $5,000,000–9,999,999–The dollar amount of transactions from line 8.0 where the net transaction amount is a credit in the range of $5,000,000.00 through $9,999,999.99.

8.12 $10,000,000 & OVER–The dollar amount of transactions from line 8.0 where the net transaction amount is a credit of at least $10,000,000.00.

<div align="center">COL REVERSALS/REFDS FROM 8.0 (literal only) (REFDS is refunds)</div>

8.13 $0–99,999–The dollar amount of transactions from line 8.0 where the net transaction amount is a debit from $0.01 through $99,999.99.

8.14 $100,000–499,999–The dollar amount of transactions from line 8.0 where the net transaction amount is a debit from $100,000.00 through $499,999.99.

8.15 $500,000–999,999–The dollar amount of transactions from line 8.0 where the net transaction amount is a debit from $500,000.00 through $999,999.99.

8.16 $1,000,000 & OVER–The dollar amount of transactions from line 8.0 where the net transaction amount is a debit of at least $1,000,000.00.

<div align="center">TIME IN QUEUE BEFORE POSTING UNREVERSED AMTS FROM 8.0 (literal only)</div>

8.17   AMT COL 0–4 CYCLES–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by the Queue.

8.18   AMT COL 5–8 CYCLES–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 5 cycles through 8 cycles from the time the TDA module was received by the Queue.

8.19   AMT COL 9–25 CYCLES–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 9 cycles through 25 cycles from the time the TDA module was received by the Queue.

8.20   AMT COL 26–52 CYCLES–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received by the Queue.

8.21   AMT COL 53–104 CYCLES–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by the Queue.

8.22   AMT COL OVER 2 YR–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by the Queue.

<div align="center">TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 8.0 (literal only)</div>

8.23   AMT UNDER 1 YR–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

8.24   AMT FROM 1 UP TO 4 YR–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

8.25   AMT FROM 4 UP TO 8 YR–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

8.26   AMT FROM 8 UP TO 9 YR–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

8.27   AMT 9 OR MORE YRS–The dollar amount from line 8.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

8.28   AMT CSED UNDETERMINED–The dollar amount from line 8.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

<div align="center">UNREVERSED OFFSETS FROM 8.2 (literal only)</div>

8.29 $0–999,999–The dollar amount from line 8.2 where the net transaction amount is a credit in the range of $0.01 through $999,999.99.

8.30	$1,000,000–1,999,999–The dollar amount from line 8.2 where the net transaction amount is a credit in the range of $1,000,000.00 through $1,999,999.99.
8.31	$2,000,000–4,999,999–The dollar amount from line 8.2 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.
8.32	$5,000,000 & OVER–The dollar amount from line 8.2 where the net transaction amount is a credit of at least $5,000,000.00.

<div align="center">REVERSED OFFSETS FROM 8.2</div>

| 8.33 | $0–999,999–The dollar amount from line 8.2 where the net transaction amount is a debit in the range of $0.01 through $999,999.99. |
| 8.34 | $1,000,000 & OVER–The dollar amount from line 8.2 where the transaction is a debit for an amount of at least $1,000,000.00. |

CASE GRADES OF AMTS FROM 8.0 (literal only)

Note:

The sum of Lines 8.35 through 8.38 equals Line 8.0 AMOUNT COLLECTED.

8.35	GRADE 13 –The amount collected from line 8.0 where the grade level of the TDA is 13.
8.36	GRADE 12 –The amount collected from line 8.0 where the grade level of the TDA is 12.
8.37	GRADE 11 –The amount collected from line 8.0 where the grade level of the TDA is 11.
8.38	GRADE 09 –The amount collected from line 8.0 where the grade level of the TDA is 09.
8.39	7100 AMT COLLECTED–The amount from line 8.0, AMOUNT COLLECTED, where assignment number equals 71XX.
8.40	RESERVED (literal only)
8.41	ACA 5000A/SRP/4980H COLL-The amount collected on modules of these ACA provisions.
8.42	PROV 9010 COLL-The amount collected on modules of this ACA provision.

<div align="center">TDA MODULE INVENTORY (literal only)</div>

9.0	NO. TDA MODULE INV–The number of TDA modules assigned to the Queue of the area being reported. The last four digits of the TDA assignment number is greater than 6999 but less than 8000.
9.1–9.2.2	RESERVED (literal only)
9.3	PRIMARY AO VARIES– The number of TDA modules where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
9.4	7100 INVENTORY–The number of modules from Line 9.0, NO. TDA MODULE INV, where assignment number equals 71XX.

<div align="center">AGE IN FUNCTION (literal only)</div>

<div align="center">Note:</div>

<div align="center">The sum of Lines 9.5 through 9.8 equals Line 9.0 NO. TDA MODULE INV.</div>

9.5	LESS THAN 6 MONTHS–The number of TDA modules from line 9.0 which, less than 26 cycles ago, moved into the Queue, based on a comparison of the ending cycle of the report period against the later of: the TDA issuance, the cycle of receipt from ACS/CS, Field Collection, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.
9.6	6 MONTHS TO 9 MONTHS–The number of TDA modules from line 9.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into the Queue based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Field Collection, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.
9.7	10 TO 15 MONTHS–The number of TDA modules from line 9.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into the Queue based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Field Collection, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.
9.8	16 MONTHS AND OVER–The number of TDA modules from line 9.0 which at least 65 cycles ago moved into the Queue being reported based on a comparison of the ending cycle of the report period against the later of the TDA issuance cycle, the cycle of receipt from ACS/CS, Field Collection, CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.
9.9	NO CYCLES–The number of cycles (weeks) the TDA modules from line 9.0 have been in inventory in the Queue. Dividing line 9.9 by line 9.0 will show the average age of the Queue TDA inventory.

TIME LEFT ON CSED (literal only)

Note:

The sum of Lines 9.10 through 9.18 equals Line 9.0 (NO. TDA MODULE INV).

9.10	LESS THAN 1 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 0 through 51 cycles.
9.11	1 YR LESS THAN 2 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 52 through 103 cycles.
9.12	2 YR LESS THAN 3 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 through 155 cycles.
9.13	3 YR LESS THAN 4 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 through 207 cycles.
9.14	4 YR LESS THAN 7 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 208 through 363 cycles.
9.15	7 YR LESS THAN 8 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 364 through 415 cycles.
9.16	8 YR LESS THAN 9 YR–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 416 through 467 cycles.
9.17	9 YR & OVER–The number of TDA modules from line 9.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.
9.18	UNDETERMINED–The number of TDA modules from line 9.0 where the Collection Statute Expiration Date on IDRS is blank or zeros. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non–CAR program determines the date for all IDRS users.
9.19	NO. CSED CYCLES–The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 9.0. Dividing line 9.19 by line 9.0 will show the average amount of remaining CSED age of the Queue TDA inventory.

<div align="center">AMOUNT STRATIFICATIONS (literal only)</div>

<div align="center">Note:</div>

<div align="center">The sum of Lines 9.20 through 9.24 equals Line 9.0 NO. TDA MODULE INVENTORY).</div>

9.20	NO. UNDER $2,000–The number of TDA modules from line 9.0 where the unpaid balance of assessment is less than $2,000.00.
9.21	NO. $2,000–9,999–The number of TDA modules from line 9.0 where the unpaid balance of assessment is in the range of $2,000.00 through $9,999.99.
9.22	$10,000–24,999–The number of TDA modules from line 9.0 where the unpaid balance of assessment is in the range of $10,000.00 through $24,999.99.
9.23	$25,000–99,999–the number of TDA modules from line 9.0 where the unpaid balance of assessment is in the range of $25,000.00 through $99,999.99.
9.24	$100,000 & OVER–The number of TDA modules from line 9.0 where the unpaid balance of assessment is at least $100,000.00.

<div align="center">TAX PERIOD (literal only)</div>

| 9.25 | NO. TAX YR 2015–The number of TDA modules from line 9.0 where the tax period is for a month in 2015. |

9.26   NO. TAX YR 2014–The number of TDA modules from line 9.0 where the tax period is for a month in 2014.

9.27   NO. TAX YR 2013–The number of TDA modules from line 9.0 where the tax period is for a month in 2013.

9.28   NO. TAX YR 2012–The number of TDA modules from line 9.0 where the tax period is for a month in 2012.

9.29   NO. 2011 & PRIOR–The number of TDA modules from line 9.0 where the tax period is for a month in 2011 or a prior year.

<div align="center">

TDA MODULE INVENTORY (literal only)

Note:

The sum of Lines 9.30 through 9.33 equals Line 9.0 (NO. TDA MODULE INVENTORY).

</div>

9.30   GR 13 MOD INV–The number of TDA modules from line 9.0 where the grade level of the TDA is 13.

9.31   GR 12 MOD INV–The number of TDA modules from line 9.0 where the grade level of the TDA is 12.

9.32   GR 11 MOD INV–The number of TDA modules from line 9.0 where the grade level of the TDA is 11.

9.33   GR 09 MOD INV–The number of TDA modules from line 9.0 where the grade level of the TDA is 9.

<div align="center">

DR/NR INVENTORY (literal only)

</div>

9.34   NO. DR/NR–The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR inventory statuses.

9.34.1   NO. LITIGATION–The number of DR/NR TDA modules from line 9.34 in litigation status (72 or 89 with TC 520).

9.34.2   NO. OIC–The number of DR/NR TDA modules from line 9.34 in offer–in–compromise status (71).

<div align="center">

DOLLAR AMOUNTS (literal only)

</div>

9.35   AMT IN INVENTORY–The dollar amount associated with the TDA modules from line 9.0.

9.36   AMT INV. INCREASE–The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 9.0 during the report period. This data is needed in computing available dollars for collection.

9.37   AMT $25,000–99,999–The dollar amount associated with the TDA modules from line 9.23.

9.38   AMT $100,000 & OVER–The dollar amount associated with the TDA modules from line 9.24.

9.39   AMT IN DR/NR INV–The dollar amount associated with the TDA modules from line 9.34.

9.39.1   AMT LITIGATION–The dollar amount associated with the TDA modules from line 9.34.1.

9.39.2   AMT AWAITING ADJ–The dollar amount associated with those TDA modules from line 9.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.

9.39.3   AMT AWAITING PAY TR–The dollar amount associated with those TDA modules from line 9.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.

9.40   ACA 5000A/SRP/4980H INV-The number of modules in inventory for these ACA provisions.

9.41   PROV 9010 INV-The number of modules in inventory for this ACA provision.

<div align="center">

TDA TAXPAYER RECEIPTS (literal only)

</div>

10.1   NO. TDA TP RECEIPTS–The number of taxpayers or entities associated with line 6.0 which had no existing TDA or TDI in inventory at the time of receipt.

10.1.1   NO. GRADE 13–The number of taxpayers or entities from line 10.1 where the grade level of the TDA entity is 13.

10.1.2   NO. GRADE 12–The number of taxpayers or entities from line 10.1 where the grade level of the TDA entity is 12.

10.1.3   NO. GRADE 11–The number taxpayers or entities from line 10.1 where the grade level of the TDA entity is 11.

10.1.4   NO. GRADE 09–The number of taxpayers or entities from line 10.1 where the grade level of the TDA entity is 9.

10.1.5   NO. FROM CFf (Field Collection)– Number of TDA taxpayers or entities from line 10.1 that had a change in assignment number from Field Collection to the Queue.

10.1.6   RESERVED (literal only)

10.1.7   NO FROM ACS– Number of TDA taxpayers or entities from line 10.1 that had a change in assignment number from ACS to the Queue.

10.1.8   NO FROM CSCO– Number of TDA taxpayers or entities from line 10.1 that had a change in assignment number from CSCO to the Queue.

10.1.9   NO. TDA TP ISSUANCES–The number of taxpayers or entities associated with line 10.1 which had no existing TDA or TDI in inventory at the time of issuance.

10.1.9.1   NO. GRADE 13–The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 13.

10.1.9.2   NO. GRADE 12–The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 12.

10.1.9.3   NO. GRADE 11–The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 11.

10.1.9.4   NO. GRADE 09–The number of taxpayers or entities from line 10.1.9 where the grade level of the TDA is 9.

10.1.10   RESERVED (literal only)

<div align="center">

TDA TAXPAYER DISPOSITIONS (literal only) only)

</div>

10.2   NO. TDA TP DISPOSITIONS–The number of taxpayers or entities associated with line 7.7 with no remaining TDA or TDI.

10.2.1   NO. GRADE 13–The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 13.

10.2.2   NO. GRADE 12–The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 12.

10.2.3   NO. GRADE 11–The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 11.

10.2.4   NO. GRADE 09–The number of taxpayers or entities from line 10.2 where the grade level of the TDA entity is 9.

10.2.5   NO. TC 530–39–The number of taxpayers or entities associated with line 7.7.8.4 with no remaining TDA or TDI.

10.2.6   7100 TP DISP–The number of taxpayers or entities from line 10.2, NO. TDA TP DISPOSITIONS, where assignment number equals 71XX.

<div align="center">

TDA TAXPAYER INVENTORY (literal only)

</div>

10.3   NO. TDA TP INVENTORY–The number of taxpayers or entities associated with line 9.0.

10.3.1   NO. GRADE 13–The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 13.

10.3.2   NO. GRADE 12–The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 12.

10.3.3   NO. GRADE 11–The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 11.

10.3.4   NO. GRADE 09–The number of taxpayers or entities from line 10.3 where the grade level of the TDA entity is 9.

10.3.5   NO. WITH 1 TDA–The number of taxpayers or entities from line 10.3 where there is only one remaining TDA open at the end of the report period.

10.3.6   NO. WITH 2 TDA–The number of taxpayers or entities from line 10.3 where there are two remaining TDAs open at the end of the report period.

10.3.7   NO. WITH 3 TDA–The number of taxpayers or entities from line 10.3 where there are three remaining TDAs open at the end of the report period.

10.3.8   NO. WITH 4 TDA–The number of taxpayers or entities from line 10.3 where there are four remaining TDAs open at the end of the report period.

10.3.9   NO. WITH 5–9 TDA–The number of taxpayers or entities from line 10.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.

10.3.10   NO. 10 OR MORE TDA–The number of taxpayers or entities from line 10.3 where there are 10 or more remaining TDAs open at the end of the report period.

10.3.11   NO. TRUST FUND TP–The number of taxpayers or entities from line 10.3 where there is at least one open Trust Fund TDA at the end of the report period.

10.3.11.1   NO. WITH 1 TDA–The number of Trust Fund taxpayers or entities from line 10.3.10 with only one remaining TDA open at the end of the report period.

10.3.11.2   NO. WITH 2 TDA–The number of Trust Fund taxpayers or entities from line 10.3.10 with two remaining TDAs open at the end of the report period.

10.3.11.3   NO. WITH 3 TDA–The number of Trust Fund taxpayers or entities from line 10.3.10 with three remaining TDAs open at the end of the report period.

10.3.11.4   NO. WITH 4 TDA–The number of Trust Fund taxpayers or entities from line 10.3.10 with four remaining TDAs open at the end of the report period.

10.3.11.5   NO. WITH 5–9 TDA–The number of Trust Fund taxpayers or entities from line 10.3.10 with more than four and less than 10 remaining TDAs open at the end of the report period.

10.3.11.6   NO. 10 OR MORE TDA–The number of Trust Fund taxpayers or entities from line 10.3.10 with 10 or more remaining TDAs open at the end of the report period.

10.3.11.7   RESERVED (literal only)

10.3.11.8   Q PYRAMIDING IND–The number of taxpayers or entities (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to the Queue.

10.3.11.9   RESERVED (literal only)

10.3.11.10 RESERVED (literal only)

10.3.12   AGG TDA <$25,000–The number of taxpayers or entities from line 10.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than $25,000.00.

10.3.13   >$24,999 <$100,000–The number of taxpayers or entities from line 10.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $25,000.00, but less than $100,000.00.

10.3.14   >$100,000–The number of taxpayers or entities from line 10.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $100,000.00.

10.3.15   NO. ATAT TP INV.– The number of taxpayers or entities from line 10.3 where there is at least one TDA module with an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing Penalty Reference Number 628.

10.4   NO. TDA TP DR/NR INV–The number of taxpayers or entities associated with line 9.34.

10.5   7100 TP INVENTORY–The number of taxpayers or entities from line 10.3 where assignment number equals 71XX.

<div align="center">

ACS/CS

TDA MODULE RECEIPTS (literal only)

</div>

11.0   NO. TDA RECEIPTS–The number of TDA modules received into ACS/CS. The sum of lines 11.1, 11.2, 11.4, 11.5 and 11.6.

11.1   NO. ISSUED–The number of tax modules going into TDA status during the report period.

11.2   NO. TRSFR IN W/IN FNCT–The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.

11.3   RESERVED (literal only)

11.4   NO. FROM QUEUE–The number of TDA modules that had a change in assignment from the Queue to ACS/CS within the same area being reported.

11.5   NO. FROM CSCO–The number of TDA modules that had a change in assignment from CSCO to ACS/CS within the same area being reported.

11.6   NO. FROM CFf (Field Collection)–The number of TDA modules that had a change in assignment from Field Collection to ACS/CS within the same area being reported.

11.7   ACA 5000A/SRP/4980H RCPTS-The number of module receipts for the ACA provisions.

11.8   PROV 9010 RCPTS-The number of module receipts for this ACA provision.

<div align="center">

RECEIPT DETAILS (literal only)

</div>

11.9   NO. ISSUED X CODED–The number of TDA module issuances from line 11.1 on Trust Fund accounts where the Primary TDA Code is X.

11.10   ISSUED FR NOTICE–The number of TDA module issuances from line 11.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF only), 56 or 58.

11.10.1   RESERVED (literal only)

11.11   ISSUED FR IA–The number of TDA module issuances from line 11.1 where the status as of the prior weekend was 6X (Installment Agreement).

11.12   ISSUED FR OTHER–The number of TDA module issuances from line 11.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.

11.13   NO. ISS $25,000–99,999–The number of TDA module issuances from line 11.1 where the amount was between $25,000.00–$99,999.99 at the time of the issuance.

11.14   NO. ISS $100,000 & OVER–The number of TDA module issuances from line 11.1 that were $100,000 and over at the time of the issuance.

11.15   EXAM/MFT 20 ISSUANCES–The number of TDA module issuances from line 11.1 where the modules contain a TC 300, 304 or 308 greater than $0.00 and, if Non–Master File, also includes TDA modules where the MFT is equal to 20.

11.16   NO. RECEIPTS 01XX–The number of TDA receipts from line 11.0 with an assignment in the range 0100–0199.

11.16.1   NO. 0110–The number of TDA module receipts from line 11.0 with an assignment equal to 0110, indicating the taxpayer was sent to ACS/CS with related correspondence.

11.16.2   NO. 0120–The number of TDA module receipts from line 11.0 with an assignment equal to 0120, indicating the taxpayer was sent to ACS/CS by Field Assistance for an Installment Agreement determination.

11.17   NO. RECEIPTS 06XX–The number of TDA module receipts from line 11.0 with an assignment in the range 0600–0699, indicating the taxpayer had been assigned to the Queue prior to going to ACS/CS.

11.17.1   NO. ISSUED 0600–The number of TDA modules from line 11.1 with an assignment equal to 0600, indicating when these TDA modules were issued the taxpayer had a related TDA and/or TDI in the Queue.

11.17.2   NO. RECPTS 0601–06–The number of TDA modules from line 11.0 with an assignment in the range 0601–0606, indicating the taxpayer was manually requested from the Queue for ACS/CS.

11.17.3   NO. RECPTS 0606–The number of TDA modules from line 11.0 with an assignment equal to 0606, indicating the taxpayer had once been assigned to the Queue by the Substitute For Return (SFR) Unit in CSCO.

11.18   RESERVED (literal only)

<div align="center">

RECEIPT DOLLAR AMOUNTS (literal only)

</div>

11.19   AMOUNT RECEIPTS–The dollar amount associated with TDA modules on line 11.0.

11.20   AMOUNT ISSUED–The dollar amount associated with TDA modules on line 11.1.

11.21   AMOUNT TRANSFERS–IN–The dollar amount associated with TDA modules from line 11.2.

11.22   RESERVED (literal only)

11.23   AMOUNT FROM QUEUE–The dollar amount associated with TDA modules from line 11.4.

11.24   AMOUNT FROM CSCO–The dollar amount associated with TDA modules from line 11.5.

11.25   AMOUNT FROM CFf (Field Collection)–The dollar amount associated with TDA modules on line 11.6.

11.26   RESERVED (literal only)

11.27   AMOUNT ISS X CODED–The dollar amount of TDA modules from line 11.9.

11.28   AMT ISS FR NOTICE–The dollar amount associated with the TDA issuances shown on line 11.10.

11.29   AMT ISS FR IA–The dollar amount associated with the TDA issuances shown on line 11.11.

11.30   AMT ISS $25,000–99,999–The dollar amount associated with the TDA modules from line 11.13.

11.31   AMT ISS $100,000 & OVER–The dollar amount associated with the TDA modules from line 11.14.

11.32   AMT RECEIPTS 0600–The dollar amount associated with TDA modules from line 11.17.

11.32.1   AMT ISS 0600–The dollar amount associated with the TDA modules from line 11.17.1.

11.33   RESERVED (literal only)

<div align="center">

TDA MODULE GRADE DATA (literal only)

</div>

Note:

The sum of lines 11.34, 11.35, 11.36, 11.37 equals Line 11.0 NO. TDA RECEIPTS.

11.34   NO. GR 13 TDA RECEIPTS–The number of TDA modules from line 11.0 where the grade level of the TDA is 13.

Note:

The sum of lines 11.34.1, 11.35.1, 11.36.1, 11.37.1 equals Line 11.1 NO. ISSUED.

11.34.1   NO. GR 13 TDA ISSUED–The number of TDA modules from line 11.1 where the grade level of the TDA is 13.

11.35   NO. GR 12 TDA RECEIPTS–The number of TDA modules from line 11.0 where the grade level of the TDA is 12.

11.35.1   NO. GR 12 TDA ISSUED–The number of TDA modules from line 11.1 where the grade level of the TDA is 12.

11.36   NO. GR 11 TDA RECEIPTS–The number of TDA modules from line 11.0 where the grade level of the TDA is 11.

11.36.1   NO. GR 11 TDA ISSUED–The number of TDA modules from line 11.1 where the grade level of the TDA is 11.

11.37   NO. GR 09 TDA RECEIPTS–The number of TDA modules from line 11.0 where the grade level of the TDA is 9.

11.37.1   NO. GR 09 TDA ISSUED–The number of TDA modules from line 11.1 where the grade level of the TDA is 9.

<center>**ACTIVITY (LEFT INVENTORY) (literal only)**</center>

12.0   NO. TDA MODULE ACTIVITY–The sum of lines 12.1, 12.3, 12.4, 12.5 and 12.7.

12.1   NO. TRSFR OUT W/IN FNCT-The number of TDA modules that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.

12.2   RESERVED (literal only)

12.3   NO. OUT TO QUEUE–The number of TDA modules where the assignment changed from the ACS/CS being reported to the Queue of the same area.

12.4   NO. OUT TO CSCO–The number of TDA modules where the assignment changed from the ACS/CS being reported to CSCO of the same area.

12.5   NO. OUT TO CFf (Field Collection)–The number of TDA modules where the assignment changed from the ACS/CS being reported to Field Collection within the same area.

12.6   RESERVED (literal only)

12.7   TDA MODULE DISP–The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution status.

Note:

The sum of lines 12.7.1 through 12.7.4 equals line 12.7, TDA MODULE DISP.

12.7.1   NO. GRADE 13 DISP–The number of TDA modules from line 12.7 where the grade level of the TDA is 13.

12.7.2   NO. GRADE 12 DISP–The number of TDA modules from line 12.7 where the grade level of the TDA is 12.

12.7.3   NO. GRADE 11 DISP–The number of TDA modules from line 12.7 where the grade level of the TDA is 11.

12.7.4   NO. GRADE 09 DISP–The number of TDA modules from line 12.7 where the grade level of the TDA is 9.

12.7.5   RESERVED (literal only)

12.7.6   CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDA modules from line 12.7 were received in ACS and the week in which the TDA modules were disposed.

12.7.6.1   AVERAGE CYCLES DISP–Line 12.7.6 divided by line 12.7.

12.7.7   NO. TO IMM. RES. (Immediate Resolution)–The number of TDA dispositions from line 12.7 that were full paid (status 12) during the report period.
    Excludes:

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

Note:

See line 12.7.8 below for modules that include these exclusions.

Note:

The sum of lines 12.7.7.1 through 12.7.7.4 equals line 12.7.7.

12.7.7.1   NO. GRADE 13–The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 13.

12.7.7.2   NO. GRADE 12–The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 12.

12.7.7.3   NO. GRADE 11–The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 11.

12.7.7.4   NO. GRADE 09–The number of Immediate Resolution TDA modules from line 12.7.7 where the grade level of the TDA is 9.

12.7.7.5   ACA 5000A/SRP/4980H DISP-The number of module dispositions for these ACA provisions.

12.7.7.6   PROV 9010 DISP-The number of module dispositions for this ACA provision.

12.7.8   NO. DR/NR DISP.-The number of TDA module dispositions from line 12.7 that went to a Delayed Resolution/No Results status.
    Includes:

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

The major DR/NR statuses are broken out on lines 12.7.8.1 through 12.7.8.12. See Exhibit 5.2 .4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list.

12.7.8.1   NO. TO IA–The number of TDA module dispositions from line 12.7.8 that went to an Installment Agreement status (6X) during the report period.

12.7.8.2   NO. TO DEFERRED–The number of TDA module dispositions from line 12.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.

12.7.8.3   NO. CURR. NOT COL–The number of TDA module dispositions from line 12.7.8 that were reported in currently not collectible status (53) resulting from TC 530 with Closing Code 01–08, 10–39.

12.7.8.4   DUE TO 530–39–The number of TDA module dispositions from line 12.7.8.3 that were reported in currently not collectible status (53) with TC 530 with Closing Code 39.

12.7.8.5   UTL/UTC–The number of TDA module dispositions from line 12.7.8.3 that were reported as currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 03 or 12.

12.7.8.6   BMF BNK/DEF–The number of BMF TDA module dispositions from line 12.7.8.3 that were reported as currently not collectible as bankrupt or defunct. These TDA module dispositions show status 53 due to a TC 530 with Closing Code 07 or 10.

12.7.8.7   HARDSHIP–The number of TDA module dispositions from line 12.7.8.3 that were reported as currently not collectible due to financial hardship. These TDA module dispositions reflect status 53 due to TC 530 with a Closing Code 24 through 32.

12.7.8.8   NO. TO OIC ST 71–The number of TDA modules from line 12.7.8 which moved to OIC status 71.

12.7.8.9   NO. TO ADJUSTMENT–The number of TDA module dispositions from line 12.7.8 reflecting status 53 due to TC 470 with Closing Code 90.

12.7.8.10   NO. TO LITIGATION–The number of TDA module dispositions from line 12.7.8 which moved to litigation status (72 or 89 with a TC 520).

12.7.8.11   NO. REL OFF PD–The number of TFRP TDA module dispositions from line 12.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.

12.7.8.12   NO. CSED–The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.

12.7.8.13   NO. OTHER DISP– The number of TDA module dispositions which did not qualify for other lines in the 12.7.8.X series.

12.7.8.14   530–39 CYCS TO DISP–The number of cycles from line 2.7.5 associated with the modules from line 12.7.8.4.

12.7.8.15   RESERVED (literal only)

12.7.8.16	ACA 5000A/SRP/4980H DR/NR-The number of DR/NR module dispositions for these ACA provisions.
12.7.8.17	ACA 5000A/SRP/4980H CNC-The number of Currently Not Collectible modules for these ACS provisions.
12.7.8.18	NO 9010 DR/NR-The number of DR/NR module dispositions for this ACA provision.
12.8	AMT. TRANSFERS–OUT–The dollar amount associated with TDA modules from line 12.1.
12.9	RESERVED (literal only)
12.10	AMT. TO QUEUE–The dollar amount associated with TDA modules from line 12.3.
12.11	AMT. TO CSCO–The dollar amount associated with TDA modules from line 12.4.
12.12	AMT. TO CFf (Field Collection) –The dollar amount associated with TDA modules from line 12.5.
12.13	RESERVED (literal only)
12.14	AMT TO CNC–The dollar amount associated with TDA module dispositions from line 12.7.8.3.
12.14.1	AMT TC 530–39–The dollar amount associated with TDA module dispositions from line 12.7.8.4.
12.14.2	AMT TO UTL/UTC–The dollar amount associated with TDA module dispositions from line 12.7.8.5.
12.14.3	AMT TO BNK/DEF–The dollar amount associated with TDA module dispositions from line 12.7.8.6.
12.14.4	AMT TO HARDSHIP–The dollar amount associated with TDA module dispositions from line 12.7.8.7.
12.14.5	AMT ACA 5000A/SRP/4980H CNC-The dollar amount associated with TDA module dispositions from line 12.14 which are associated with these ACA provisions.
12.15	AMT TO OIC ST 71–The dollar amount associated with TDA module dispositions from line 12.7.8.8 which moved to OIC status 71.
12.16	AMT TO ADJUSTMENT–The dollar amount associated with TDA module dispositions from line 12.7.8.9.
12.17	AMT TO LITIGATION–The dollar amount associated with TDA module dispositions from line 12.7.8.10.
12.18	AMOUNT CSED–The dollar amount of TCs 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date (CSED) had expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module has expired.
12.18.1	TC 534 CSED AMOUNT–The dollar amount of partial statute expirations from line 12.18. Subtracting line 12.18.1 from 12.18 will give the dollar amount associated with TDA module dispositions from line 12.7.8.12.
12.19	RESERVED (literal only)
12.20	RESERVED (literal only)

<center>CREDITS (literal only)</center>

13.0	AMOUNT COLLECTED–The net amount of payment transactions (money collected) which posted to modules in active TDA status for this function during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896. (See Exhibit 5.2.4-1 *Definitions of Abbreviations and Statuses.)*
13.1	AMOUNT ABATED–The net amount of abatement transactions (the amount IRS lowered from what was owed), which posted to TDAs during the report period. This is not a subset of Line 13.0. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

13.1.1	REL AMT PAID–(Related Amount Paid) The dollar amount of TDA abatements from line 13.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 13.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes $1,000 payment, B will also get $1,000 credit/abatement because of it. The abatement for B is both line 13.1 and 13.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 13.0 Amount Collected.
13.2	AMOUNT OFFSET–The net amount of offset transactions that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 13.0 Amount Collected.
13.3	RESERVED (literal only)
13.4	DR/NR AMOUNT ABATED–The net amount of abatement transactions that posted to TDAs in DR/NR inventory status during the report period. This is not a subset of Line 13.0 Amount Collected. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

13.4.1	DR/NR REL AMT PAID (Related Amount Paid)–The dollar amount of TDA abatements from line 13.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.
13.5	RESERVED (literal only)

<center>STRATIFICATIONS (literal only)</center>
<center>UNREVERSED AMTS COL From 13.0 (literal only)</center>

13.6	$0–99,999–The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of $0.01 through $99,999.99.
13.7	$100,000–499,999–The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of $100,000.00 through $499,999.99.
13.8	$500,000–999,999–The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of $500,000.00 through $999,999.99.
13.9	$1,000,000–1,999,999–The dollar amount of transactions from line 13.0 where the net amount is a credit in the range of $1,000,000.00 through $1,999,999.99.
13.10	$2,000,000–4,999,999–The dollar amount of transactions from line 13.0 where the net transaction amount is a credit in the range of $2,000,000 through $4,999,999.99.
13.11	$5,000,000–9,999,999–The dollar amount of transactions from line 13.0 where the net transaction amount is a credit in the range of $5,000,000.00 through $9,999,999.99.
13.12	$10,000,000 & OVER–The dollar amount of transactions from line 13.0 where the net transaction amount is a credit of at least $10,000,000.00.

<center>COL REVERSALS/REFDS FR 13.0 (literal only) (REFDS is refunds)</center>

13.13	$0–99,999–The dollar amount of transactions from line 13.0 where the net transaction amount is a debit from $0.01 through $99,999.99.
13.14	$100,000–499,999–The dollar amount of transactions from line 13.0 where the net transaction amount is a debit from $100,000.00 through $499,999.99.
13.15	$500,000–999,999–The dollar amount of transactions from line 13.0 where the net transaction amount is a debit from $500,000.00 through $999,999.99.
13.16	$1,000,000 & OVER–The dollar amount of transactions from line 13.0 where the net transaction amount is a debit of at least $1,000,000.00.

<center>TIME IN ACS/CS BEFORE POSTING UNREVERSED AMTS FROM 13.0 (literal only))</center>

13.17	AMT COL 0–4 CYCLES–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by ACS/CS.
13.18	AMT COL 5–8 CYCLES–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 5 cycles through 8 cycles from the time the TDA module was received by ACS/CS.
13.19	AMT COL 9–25 CYCLES–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 9 cycles through 25 cycles from the time the TDA module was received by ACS/CS.
13.20	AMT COL 26–52 CYCLES–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received the ACS/CS.
13.21	AMT COL 53-104 CYCLES–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by ACS/CS.

13.22   AMT COL OVER 2 YR–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by the ACS/CS.

<div align="center">TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 13.0 (literal only)</div>

13.23   AMT UNDER 1 YR–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

13.24   AMT FROM 1 UP TO 4 YR–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

13.25   AMT FROM 4 UP TO 8 YR–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

13.26   AMT FROM 8 UP TO 9 YR–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

13.27   AMT 9 OR MORE YRS–The dollar amount from line 13.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

13.28   AMT CSED UNDETERMINED–The dollar amount from line 13.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

<div align="center">UNREVERSED OFFSETS FROM 13.2 (literal only)</div>

13.29 $0–999,999–The dollar amount from line 13.2 where the net transaction amount is a credit in the range of $.01 through $999,999.99.

13.30 $1,000,000–1,999,999–The dollar amount from line 13.2 where the net transaction amount is a credit in the range of $1,000,000.00 through $1,999,999.99.

13.31 $2,000,000–4,999,999–The dollar amount from line 13.2 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.

13.32 $5,000,000 & OVER–The dollar amount from line 13.2 where the net transaction amount is a credit of at least $5,000,000.00.

<div align="center">REVERSED OFFSETS FROM 13.2 (literal only)</div>

13.33 $0–999,999–The dollar amount from line 13.2 where the net transaction amount is a debit in the range of $0.01 through $999,999.99.

13.34 $1,000,000 & OVER–The dollar amount from line 13.2 where the transaction is a debit for an amount of at least $1,000,000.00.

CASE GRADES OF AMTS FROM 13.0 (literal only)

13.35   GRADE 13–The amount collected from line 13.0 where the grade level of the TDA is 13.

13.36   GRADE 12–The amount collected from line 13.0 where the grade level of the TDA is 12.

13.37   GRADE 11–The amount collected from line 13.0 where the grade level of the TDA is 11.

13.38   GRADE 09–The amount collected from line 13.0 where the grade level of the TDA is 09.

13.39   RESERVED (literal only)

13.40   RESERVED (literal only)

13.41   ACA 5000A/SRP/4980H COLL-The amount collected on modules of these ACA provisions.

13.42   PROV 9010 COLL-The amount collected on modules of this ACA provision.

<div align="center">TDA MODULE INVENTORY (literal only)</div>

14.0   NO. TDA MODULE INV–The number of TDA modules assigned to ACS/CS being reported. The last four digits of the TDA assignment number must fall in the range of 0000 through 0999.

14.1   NO. 0110–The number of TDA modules from line 14.0 where the last four digits of the TDA assignment number equal 0110, indicating the taxpayer was assigned to ACS/CS and there was related correspondence.

14.2   NO. 06XX–The number of TDA modules from line 14.0 where the last four digits of the TDA assignment number falls in the range of 0600 through 0699, indicating the taxpayer was returned from the Queue.

14.2.1   NO. 0600–The number of TDA modules from line 14.0 where the last four digits of the TDA assignment number equal 0600, indicating the taxpayer was systemically returned from the Queue.

14.2.2   RESERVED (literal only)

14.3   PRIMARY AO VARIES– The number of TDA modules where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO assignment.

14.4   RESERVED (literal only)

<div align="center">AGE IN FUNCTION (literal only)</div>

Note:

The sum of Lines 14.5 through 14.8 equals Line 14.0 NO. TDA MODULE INV.

14.5   LESS THAN 6 MONTHS–The number of TDA modules from line 14.0 which, less than 26 cycles ago, moved into ACS/CS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance, the cycle of receipt from Field Collection, Queue or CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.

14.6   6 MONTHS TO 9 MONTHS–The number of TDA modules from line 14.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into ACS/CS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from Field Collection, Queue, CSCO, or the cycle that TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.

14.7   10 TO 15 MONTHS–The number of TDA modules from line 14.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into ACS/CS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from Field Collection, Queue or CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue or CSCO for at least one week.

14.8   16 MONTHS AND OVER–The number of TDA modules from line 14.0 which at least 65 cycles ago moved into ACS/CS based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from Field Collection, Queue or CSCO, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue, CSCO for at least one week.

14.9   NO. CYCLES–The number of cycles (weeks) the TDA modules from line 14.0 have been in inventory in ACS/CS. Dividing line 14.9 by line 14.0 will show the average age of the ACS/CS TDA inventory.

<div align="center">TIME LEFT ON CSED (literal only)</div>

Note:

The sum of Lines 14.10 through 14.18 equals Line 14.0 NO. TDA MODULE INV.

14.10   LESS THAN 1 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 0 cycles through 51 cycles.

14.11   1 YR LESS THAN 2 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 52 cycles through 103 cycles.

14.12   2 YR LESS THAN 3 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 104 cycles through 155 cycles.

14.13   3 YR LESS THAN 4 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 cycles through 207 cycles.

14.14   4 YR LESS THAN 7 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 208 cycles through 363 cycles.

14.15   7 YR LESS THAN 8 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 364 cycles through 415 cycles.

14.16   8 YR LESS THAN 9 YR–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range of 416 cycles through 467 cycles.

14.17	9 YR & OVER–The number of TDA modules from line 14.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.
14.18	UNDETERMINED–The number of TDA modules from line 14.0 where the Collection Statute Expiration Date on IDRS is blank or zeros. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non–CAR program determines the date for all IDRS users.
14.19	NO. CSED CYCLES–The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 14.0. Dividing line 14.19 by line 14.0 will show the average amount of remaining CSED age of the ACS/CS TDA inventory.

<div align="center">

AMOUNT STRATIFICATIONS (literal only)

</div>

Note:

The sum of Lines 14.20 through 14.24 equals Line 14.0 NO. TDA MODULE INV.

14.20	NO. UNDER $2,000–The number of TDA modules from line 14.0 where the unpaid balance of assessment is less than $2,000.00.
14.21	NO. $2,000–9,999–The number of TDA modules from line 14.0 where the unpaid balance of assessment is from $2,000.00 through $9,999.99.
14.22	$10,000–24,999–The number of TDA modules from line 14.0 where the unpaid balance of assessment is from $10,000.00 through $24,999.99.
14.23	$25,000–99,999–The number of TDA modules from line 14.0 where the unpaid balance of assessment is from $25,000.00 through $99,999.99.
14.24	$100,000 & OVER–The number of TDA modules from line 14.0 where the unpaid balance of assessment is at least $100,000.00.

<div align="center">

TAX PERIOD (literal only)

</div>

Note:

The sum of Lines 14.25 through 14.29 equals Line 14.0 NO. TDA MODULE INV.

14.25	NO. TAX YR 2015–The number of TDA modules from line 14.0 where the tax period is for a month in 2015.
14.26	NO. TAX YR 2014–The number of TDA modules from line 14.0 where the tax period is for a month in 2014.
14.27	NO. TAX YR 2013–The number of TDA modules from line 14.0 where the tax period is for a month in 2013.
14.28	NO. TAX YR 2012–The number of TDA modules from line 14.0 where the tax period is for a month in 2012.
14.29	NO. 2011 & PRIOR–The number of TDA modules from line 14.0 where the tax period is for a month for 2011 or a prior year.

<div align="center">

TDA MODULE INVENTORY (literal only)

</div>

Note:

The sum of LInes 14.30 through 14.33 equals Line 14.0 NO. TDA MODULE INV.

14.30	GR 13 MOD INV–The number of TDA modules from line 14.0 where the grade level of the TDA is 13.
14.31	GR 12 MOD INV–The number of TDA modules from line 14.0 where the grade level of the TDA is 12.
14.32	GR 11 MOD INV–The number of TDA modules from line 14.0 where the grade level of the TDA is 11.
14.33	GR 09 MOD INV–The number of TDA modules from line 14.0 where the grade level of the TDA is 9.

<div align="center">

DR/NR INVENTORY (literal only)

</div>

14.34	NO. DR/NR–The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR inventory statuses.
14.34.1	NO. LITIGATION–The number of DR/NR TDA modules from line 14.34 in litigation status (72 or 89 with TC 520).
14.34.2	NO. OIC–The number of DR/NR TDA modules from line 14.34 in offer–in–compromise status (71).

<div align="center">

DOLLAR AMOUNTS (literal only)

</div>

14.35	AMT IN INVENTORY–The dollar amount associated with the TDA modules from line 14.0.
14.36	AMT INV. INCREASE–The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 14.0 during the report period. This data is needed in computing available dollars for collection.
14.37	AMT $25,000–99,999–The dollar amount associated with the TDA modules from line 14.23.
14.38	AMT $100,000 & OVER–The dollar amount associated with the TDA modules from line 14.24.
14.39	AMT IN DR/NR INV–The dollar amount associated with the TDA modules from line 14.34.
14.39.1	AMT LITIGATION–The dollar amount associated with the TDA modules from line 14.34.1.
14.39.2	AMT AWAITING ADJ–The dollar amount associated with those TDA modules from line 14.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.
14.39.3	AMT AWAITING PAY TR–The dollar amount associated with those TDA modules from line 14.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.
14.40	ACA 5000A/SRP/4980H INV-The number of modules in inventory for these ACA provisions.
14.41	PROV 9010 INV-The number of modules in inventory for this ACA provision.

<div align="center">

TDA TAXPAYER RECEIPTS (literal only)

</div>

15.1	NO. TDA TP RECEIPTS–The number of taxpayers or entities associated with line 11.0 which had no existing TDA or TDI in inventory at the time of receipt.
15.1.1	NO. GRADE 13–The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 13.
15.1.2	NO. GRADE 12–The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 12.
15.1.3	NO. GRADE 11–The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 11.
15.1.4	NO. GRADE 09–The number of taxpayers or entities from line 15.1 where the grade level of the TDA entity is 9.
15.1.5	NO. FROM CFf (Field Collection)– Number of TDA taxpayers or entities from line 15.1 that had a change in assignment number from Field Collection to ACS.
15.1.6	NO. FROM QUEUE– Number of TDA taxpayers or entities from line 15.1 that had a change in assignment number from the Queue to ACS.
15.1.7	RESERVED (literal only)
15.1.8	NO. FROM CSCO– Number of TDA taxpayers or entities from line 15.1 that had a change in assignment number from CSCO to ACS.
15.1.9	NO. TDA TP ISSUANCES–The number of taxpayers or entities associated with line 11.1 which had no existing TDA or TDI in inventory at the time of issuance.
15.1.9.1	NO. GRADE 13–The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 13.
15.1.9.2	NO. GRADE 12–The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 12.
15.1.9.3	NO. GRADE 11–The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 11.
15.1.9.4	NO. GRADE 09–The number of taxpayers or entities from line 15.1.9 where the grade level of the TDA entity is 9.
15.1.10	RESERVED (literal only)

<div align="center">

TDA TAXPAYER DISPOSITIONS (literal only)

</div>

15.2	NO. TDA TP DISPOSITIONS–The number of taxpayers or entities associated with line 12.7 with no remaining TDA or TDI.
15.2.1	NO. GRADE 13–The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity 13.
15.2.2	NO. GRADE 12–The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity 12.
15.2.3	NO. GRADE 11–The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity 11.
15.2.4	NO. GRADE 09–The number of taxpayers or entities from line 15.2 where the grade level of the TDA entity 9.
15.2.5	NO. TC 530–39–The number of taxpayers or entities associated with line 12.7.8.4 with no remaining TDA or TDI.
15.2.6	RESERVED (literal only)

<div align="center">

TDA TAXPAYER INVENTORY (literal only)

</div>

15.3	NO. TDA TP INVENTORY–The number of taxpayers or entities associated with line 14.0.

15.3   NO. TDA TP INVENTORY–The number of taxpayers or entities associated with line 14.0.

15.3.1   NO. GRADE 13–The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity 13.

15.3.2   NO. GRADE 12–The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity 12.

15.3.3   NO. GRADE 11–The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity 11.

15.3.4   NO. GRADE 09–The number of taxpayers or entities from line 15.3 where the grade level of the TDA entity 9.

15.3.5   NO. WITH 1 TDA–The number of taxpayers or entities from line 15.3 where there is only one remaining TDA open at the end of the report period.

15.3.6   NO. WITH 2 TDA–The number of taxpayers or entities from line 15.3 where there are two remaining TDAs open at the end of the report period.

15.3.7   NO. WITH 3 TDA–The number of taxpayers or entities from line 15.3 where there are three remaining TDAs open at the end of the report period.

15.3.8   NO. WITH 4 TDA–The number of taxpayers or entities from line 15.3 where there are four remaining TDAs open at the end of the report period.

15.3.9   NO. WITH 5–9 TDA–The number of taxpayers or entities from line 15.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.

15.3.10   NO. 10 OR MORE TDA–The number of taxpayers or entities from line 15.3 where there are 10 or more remaining TDAs open at the end of the report period.

15.3.11   NO. TRUST FUND TP–The number of taxpayers or entities from line 15.3 where there is at least one open TFRP TDA at the end of the report period.

15.3.11.1 NO. WITH 1 TDA–The number of Trust Fund taxpayers or entities from line 15.3.11 with only one remaining TDA open at the end of the report period.

15.3.11.2 NO. WITH 2 TDA–The number of Trust Fund taxpayers or entities from line 15.3.11 with two remaining TDAs open at the end of the report period.

15.3.11.3 NO. WITH 3 TDA–The number of Trust Fund taxpayers or entities from line 15.3.11 with three remaining TDAs open at the end of the report period.

15.3.11.4 NO. WITH 4 TDA–The number of Trust Fund taxpayers or entities from line 15.3.11 with four remaining TDAs open at the end of the report period.

15.3.11.5 NO. WITH 5–9 TDA–The number of Trust Fund taxpayers or entities from line 15.3.11 with more than four and less than 10 remaining TDAs open at the end of the report period.

15.3.11.6 NO. 10 OR MORE TDA–The number of Trust Fund taxpayers or entities from line 15.3.11 with 10 or more remaining TDAs open at the end of the report period.

15.3.11.7 RESERVED (literal only)

15.3.11.8 RESERVED (literal only)

15.3.11.9 ACS PYRAMIDING IND–The number of TDA taxpayers or entities (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to ACS.

15.3.11.10 RESERVED (literal only)

15.3.12   AGG TDA <$25,000–The number of taxpayers or entities from line 15.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than $25,000.00.

15.3.13   >$24,999 < $100,000–The number of taxpayers or entities from line 15.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $25,000.00, but less than $100,000.00.

15.3.14   >$100,000–The number of taxpayers or entities from line 15.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $100,000.00.

15.3.15   NO. ATAT TP INV.– The number of taxpayers or entities from line 15.3 where the taxpayer has at least one TDA module with either an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or (MFT 55 only) containing a Penalty Reference Number 628.

15.4   NO. TDA TP DR/NR INV–The number of taxpayers or entities associated with line 14.34.

15.5   RESERVED (literal only)

<p align="center">COMPLIANCE SERVICES COLLECTION OPERATIONS (CSCO) (literal only)</p>
<p align="center">TDA MODULE RECEIPTS (literal only)</p>

16.0   NO. TDA RECEIPTS–The number of TDA modules received into Compliance Services Collection Operations (CSCO). The sum of lines 16.1, 16.2, 16.3, 16.4 and 16.6.

16.1   NO. ISSUED TO CSCO–The number of tax modules going into TDA status during the report period. Includes only TDA module issuances where the TDA assignment number shows a Branch 8.

16.2   NO. TRSFR IN W/IN FNCT–The number of TDA modules that had a change in area office code from another area to the area being reported. This indicates that the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.

16.3   NO. FROM ACS/CS–The number of TDA modules that had a change in assignment from ACS/CS to CSCO being reported.

16.4   NO. FROM QUEUE–The number of TDA modules that had a change in assignment from the Queue to the CSCO being reported.

16.5   RESERVED (literal only)

16.6   NO. FROM CFf (Field Collection) –The number of TDA modules that had a change in assignment from Field Collection to the CSCO being reported.

16.7   ACA 5000A/SRP/4980H RCPTS-The number of module receipts for these ACA provisions.

16.8   PROV 9010 RCPTS-The number of module receipts for this ACA provision.

<p align="center">RECEIPT DETAILS (literal only)</p>

16.9   NO. ISSUED X CODED–The number of TDA module issuances from line 16.1 on Trust Fund accounts where the Primary TDA Code is X.

16.10   ISSUED FR NOTICE–The number of TDA module issuances from line 16.1 where the status as of the prior weekend was 19, 20 (IMF only), 21, 54 (IMF ONLY), 56 or 58.

16.10.1   RESERVED (literal only)

16.11   ISSUED FR IA–The number of TDA module issuances from line 16.1 where the status as of the prior weekend was 6X (Installment Agreement).

16.12   ISSUED FR OTHER–The number of TDA module issuances from line 16.1 where the status as of the prior weekend was not 19, 20 (IMF only), 21, 54 (IMF only), 56, 58 or 6X.

16.13   NO. ISS $25,000–99,999–The number of TDA module issuances from line 16.1 where the amount was between $25,000.00–$99,999.99 at the time of the issuance.

16.14   NO. ISS $100,000 & OVER–The number of TDA module issuances from line 16.1 that were $100,000 and over at the time of the issuance.

16.15   EXAM/MFT 20 ISSUANCES–The number of TDA module issuances from line 16.1 where the modules contain a TC 300, 304 or 308 greater than $0.00 and, if Non–Master File, also includes TDA modules where the MFT is equal to 20.

16.16   NO. ISSUED 8000–SFR–The number of TDA module issuances from line 16.1 where the TDA assignment equals 8000 indicating the TDAs are related to associated TDIs in the Substitute for Return (SFR) program in CSCO.

16.17   RESERVED (literal only)

16.18   RESERVED (literal only)

<p align="center">RECEIPT DOLLAR AMOUNTS (literal only)</p>

16.19   AMOUNT RECEIPTS–The dollar amount associated with TDA modules from line 16.0.

16.20   AMOUNT ISSUED–The dollar amount associated with TDA modules from line 16.1.

16.21   AMOUNT TRANSFERS–IN–The dollar amount associated with TDA modules from line 16.2.

16.22   AMOUNT FROM ACS/CS–The dollar amount associated with TDA modules from line 16.3.

16.23   AMOUNT FROM QUEUE–The dollar amount associated with TDA modules from line 16.4.

16.24   RESERVED (literal only)

16.25   AMOUNT FROM CFf (Field Collection)–The dollar amount associated with TDA modules from line 16.6.

16.26   RESERVED (literal only)

16.27   AMOUNT ISS X CODED–The dollar amount of TDA modules from line 16.9.

16.28   AMT ISS FR NOTICE–The dollar amount associated with the TDA issuances shown on line 16.10.

16.29   AMT ISS FR IA–The dollar amount associated with the TDA issuances shown on line 16.11.

16.30   AMOUNT ISS $25,000–99,999–The dollar amount associated with TDA modules from line 16.13.

16.31   AMT ISS $100,000 & OVER–The dollar amount associated with TDA modules from line 16.14.

16.32   AMT ISS 8000–SFR–The dollar amount associated with TDA modules from line 16.16.

16.33 RESERVED (literal only)

TDA MODULE GRADE DATA (literal only)

Note:

The sum of Lines 16.34, 16.35, 16.36 and 16.37 equals Line 16.0 NO. TDA RECEIPTS.

16.34 NO. GR 13 TDA RECEIPTS–The number of TDA modules from line 16.0 where the grade level of the TDA is 13.

Note:

The sum of Lines 16.34.1, 16.35.1, 16.36.1 and 16.37.1 equals Line 16.1 NO. ISSUED TO CSCO.

16.34.1 NO. GR 13 TDA ISSUED–The number of TDA modules from line 16.1 where the grade level of the TDA is 13.
16.35 NO. GR 12 TDA RECEIPTS–The number of TDA modules from line 16.0 where the grade level of the TDA is 12.
16.35.1 NO. GR 12 TDA ISSUED–The number of TDA modules from line 16.1 where the grade level of the TDA is 12.
16.36 NO. GR 11 TDA RECEIPTS–The number of TDA modules from line 16.0 where the grade level of the TDA is 11.
16.36.1 NO. GR 11 TDA ISSUED–The number of TDA modules from line 16.1 where the grade level of the TDA is 11.
16.37 NO. GR 09 TDA RECEIPTS–The number of TDA modules from line 16.0 where the grade level of the TDA is 9.
16.37.1 NO. GR 09 TDA ISSUED–The number of TDA modules from line 16.1 where the grade level of the TDA is 9.

ACTIVITY (LEFT INVENTORY) (literal only)

17.0 NO. TDA MODULE ACTIVITY–The sum of lines 17.1, 17.2, 17.3, 17.5 and 17.7.
17.1 NO. TRSFR OUT W/IN FNCT–The number of TDA modules that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move or responsibility of the case moved between the SB/SE and W&I organizations.
17.2 NO. OUT TO ACS/CS–The number of TDA modules where the assignment changed from CSCO being reported to ACS/CS within the same area.
17.3 NO. OUT TO QUEUE–The number of TDA modules where the assignment changed from CSCO being reported to the Queue within the same area.
17.4 RESERVED (literal only)
17.5 NO. OUT TO CFf (Field Collection)–The number of TDA modules where the assignment changed from CSCO to Field Collection within the same area.
17.6 RESERVED (literal only)
17.7 TDA MODULE DISP–The number of TDA modules that went to a Delayed Resolution/No Results or Immediate Resolution status.

Note:

The sum of Lines 17.7.1 through 17.7.4 equals Line 17.7 TDA MODULE DISP.

17.7.1 NO. GRADE 13 DISP–The number of TDA modules from line 17.7 where the grade level of the TDA is 13.
17.7.2 NO. GRADE 12 DISP–The number of TDA modules from line 17.7 where the grade level of the TDA is 12.
17.7.3 NO. GRADE 11 DISP–The number of TDA modules from line 17.7 where the grade level of the TDA is 11.
17.7.4 NO. GRADE 09 DISP–The number of TDA modules from line 17.7 where the grade level of the TDA is 9.
17.7.5 RESERVED (literal only)
17.7.6 CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDA modules from line 17.7 were received in CSCO and the week in which the TDA modules were disposed.
17.7.6.1 AVERAGE CYCLES DISP–Line 17.7.6 divided by line 17.7.
17.7.7 NO. TO IMM. RES (Immediate Resolution).–The number of TDA dispositions from line 17.7 that were full paid (status 12) during the report period. **Excludes:**

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

See Line 17.7.8 below for modules that include these exclusions.

Note:

The sum of Lines 17.7.7.1 through 17.7.7.4 equals Line 17.7.7 NO. TO IMM. RES.

17.7.7.1 NO. GRADE 13–The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 13.
17.7.7.2 NO. GRADE 12–The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 12.
17.7.7.3 NO. GRADE 11–The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 11.
17.7.7.4 NO. GRADE 09–The number of Immediate Resolution TDA modules from line 17.7.7 where the grade level of the TDA is 9.
17.7.7.5 ACA 5000A/SRP/4980H DISP-The number of module dispositions for the ACA provisions.
17.7.7.6 PROV 9010 DISP-The number of module dispositions for this ACA provision.
17.7.8 NO. DR/NR DISP-The number of TDA module dispositions from line 17.7 that went to a Delayed Resolution/No Results status. **Includes:**

- TFRP TDAs which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted.

- BMF TDAs which moved to status 12 due to a TC 538.

- TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

The major DR/NR statuses are broken out on lines 17.7.8.1 through 17.7.8.12. See Exhibit 5.2 .4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list.
17.7.8.1 NO. TO IA–The number of TDA module dispositions from line 17.7.8 that went to an Installment Agreement status (6X) during the report period.
17.7.8.2 NO. TO DEFERRED–The number of TDA module dispositions from line 17.7.8 that went to deferred status (23) resulting from a TC 530 with Closing Code 09.
17.7.8.3 NO. CURR. NOT COL–The number of TDA module dispositions from line 17.7.8 that were reported in currently not collectible status (53) resulting from a TC 530 with Closing Code 01–08, 10–39.
17.7.8.4 DUE TO 530–39–The number of TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible status (53) with a TC 530 with Closing Code 39.
17.7.8.5 UTL/UTC–The number of TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible as unable to locate or unable to contact. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 03 or 12.
17.7.8.6 BMF BNK/DEF–The number of BMF TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible as bankrupt or defunct. These TDA module dispositions reflect status 53 due to a TC 530 with Closing Code 07 or 10.
17.7.8.7 HARDSHIP–The number of TDA module dispositions from line 17.7.8.3 that were reported in currently not collectible due to financial hardship. These TDA module

dispositions reflect status 53 due to a TC 530 with Closing Code from 24 through 32.

17.7.8.8 NO. TO OIC ST 71–The number of TDA module dispositions from line 17.7.8 which moved to OIC status 71.

17.7.8.9 NO. TO ADJUSTMENT–The number of TDA module dispositions from line 17.7.8 reflecting status 53 due to TC 470 with Closing Code 90.

17.7.8.10 NO. TO LITIGATION–The number of TDA module dispositions from line 17.7.8 which moved to litigation status (72 or 89 with a TC 520).

17.7.8.11 NO. REL OFF PD–The number of TFRP TDA module dispositions from line 17.7.8 which moved to status 12 in the same cycle a TC 241 with penalty reference code 699 pended or posted indicating a related officer paid an associated TFRP assessment. Includes BMF TDAs which moved to status 12 due to TC 538, indicating payment on a related TFRP assessment.

17.7.8.12 NO. CSED–The number of TDA modules disposed via an expiration of Collection Statute Expiration Date (CSED). Additionally, for IMF and BMF TDAs a TC 608 must post the same cycle as the status 12 is generated and for NMF the TDA must no longer meet IDRS retention criteria.

17.7.8.13 NO. OTHER DISP– The number of TDA module dispositions which did not qualify for other lines in the 17.7.8.X series.

17.7.8.14 530–39 CYCS TO DISP–The number of cycles from line 2.7.5 associated with the modules from line 17.7.8.4.

17.7.8.15 RESERVED (literal only)

17.7.8.16 ACA 5000A/SRP/4980H DR/NR-The number of DR/NR module dispositions for these ACA provisions.

17.7.8.17 ACA 5000A/SRP/4980H CNC-The number of Currently Not Collectible module dispositions for these ACA provisions.

17.7.8.18 NO 9010 DR/NR-The number of DR/NR module dispositions for this ACA provision.

17.8 AMT TRANSFERS–OUT–The dollar amount associated with TDA modules from line 17.1.

17.9 AMT TO ACS/CS–The dollar amount associated with TDA modules from line 17.2.

17.10 AMT TO QUEUE–The dollar amount associated with TDA modules from line 17.3.

17.11 RESERVED (literal only)

17.12 AMT TO CFf (Field Collection)–The dollar amount associated with TDA modules from line 17.5.

17.13 RESERVED (literal only)

17.14 AMT TO CNC–The dollar amount associated with TDA module dispositions from line 17.7.8.3.

17.14.1 AMT TC 530–39–The dollar amount associated with TDA module dispositions from line 17.7.8.4.

17.14.2 AMT TO UTL/UTC–The dollar amount associated with TDA module dispositions from line 17.7.8.5.

17.14.3 AMT TO BNK/DEF–The dollar amount associated with TDA module dispositions from line 17.7.8.6.

17.14.4 AMT TO HARDSHIP–The dollar amount associated with TDA module dispositions from line 17.7.8.7.

17.14.5 AMT ACA 5000A/SRP/4980H CNC-The dollar amount associated with TDA module dispositions from line 17.14 which are associated with these ACA provisions.

17.15 AMT TO OIC ST 71–The dollar amount of TDA modules from line 17.7.8.8 which moved to OIC status 71.

17.16 AMT TO ADJUSTMENT–The dollar amount associated with TDA module dispositions from line 17.7.8.9.

17.17 AMT TO LITIGATION–The dollar amount associated with TDA module dispositions from line 17.7.8.10.

17.18 AMOUNT CSED–The dollar amount of TCs 608 and 534, as well as the assessed balance of any NMF TDAs where the Collection Statute Expiration Date (CSED) has expired and the NMF TDA no longer met IDRS retention criteria. TC 608 is generated at Master File when all assessments have expired CSEDs, while TC 534 is input manually when one, but not all assessments in the module have expired.

17.18.1 TC 534 CSED AMOUNT–The dollar amount of partial statute expirations from line 17.18. Subtracting line 17.18.1 from 17.18 will give the dollar amount associated with TDA module dispositions from line 17.7.8.12.

17.19 RESERVED (literal only)

17.20 RESERVED (literal only)

<center>CREDITS (literal only)</center>

18.0 AMOUNT COLLECTED –The net amount of payment transactions (money collected) which posted to modules in active TDA status for this function during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896. (See Exhibit 5.2.4-1 Definitions of Abbreviations and Statuses.)

18.1 AMOUNT ABATED–The net amount of abatement transactions (the amount IRS lowered from what was owed), which posted to TDAs during the report period. This includes TC 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. This is not a subset of Line 18.0 Amount Collected.

Note:

TC 604 only counted if no TC 605 in the same cycle.

18.1.1 REL AMT PAID–(Related Amount Paid) The dollar amount of TDA abatements from line 18.1 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This is the amount of abatements from Line 18.1 that were due to credits for a payment/credit to a related TFRP assertion. For example, A and B were both assessed the TFRP for the corporation. If A makes $1,000 payment, B will also get $1,000 credit/abatement because of it. The abatement for B is both line 18.1 and 18.1.1). For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment. This is not a subset of Line 18.0 Amount Collected.

18.2 AMOUNT OFFSET–The net amount of offset transactions that posted to TDAs during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796. This is not a subset of Line 18.0 Amount Collected.

18.3 DR/NR AMOUNT COLLECTED–The net amount of payment transactions that posted to TDAs that were in DR/NR status during the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR inventory statuses. The payment transactions consist of TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896. This is not a subset of Line 18.0 Amount Collected.

18.4 DR/NR AMOUNT ABATED–The net amount of abatement transactions that posted to TDAs that were in DR/NR status during the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR inventory statuses. The abatement transactions consist of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604. This is not a subset of Line 18.0 Amount Collected.

Note:

TC 604 only counted if no TC 605 in the same cycle.

18.4.1 DR/NR REL AMT PAID (Related Amount Paid)–The dollar amount of TDA abatements from line 18.4 where the module is a TFRP TDA and the transaction is a TC 241 with penalty reference code 699. This indicates the amounts of any TFRP TDAs that were abated due to credits posting to a related assessment. For BMF, the amount of any TC 538 indicating a payment was received on an associated assessment.

18.5 DR/NR AMOUNT OFFSET–The net amount of offset transactions that posted to TDAs that were in DR/NR status during the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR statuses. The offset transactions consist of TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792, and 796. This is not a subset of Line 18.3 DR/NR Amount Collected.

<center>STRATIFICATIONS (literal only)</center>
<center>UNREVERSED AMTS COL FROM 18.0 (literal only)</center>

18.6 $0–99,999–The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of $0.01 through $99,999.99.

18.7 $100,000–499,999–The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of $100,000.00 through $499,999.99.

18.8 $500,000–999,999–The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of $500,000.00 through $999,999.99.

18.9 $1,000,000–1,999,999–The dollar amount of transactions from line 18.0 where the net amount is a credit in the range of $1,000,000.00 through $1,999,999.99.

18.10 $2,000,000–4,999,999–The dollar amount of transactions from line 18.0 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.

18.11 $5,000,000–9,999,999–The dollar amount of transactions from line 18.0 where the net transaction amount is a credit in the range of $5,000,000.00 through $9,999,999.99.

18.12 $10,000,000 & OVER–The dollar amount of transactions from line 18.0 where the net transaction amount is a credit of at least $10,000,000.00.

18.13 $0–99,999–The dollar amount of transactions from line 18.0 where the net transaction amount is a debit from $0.01 through $99,999.99.

18.14 $100,000–499,999–The dollar amount of transactions from line 18.0 where the net transaction amount is a debit from $100,000.00 through $499,999.99.

18.15 $500,000–999,999–The dollar amount of transactions from line 18.0 where the net transaction amount is a debit from $500,000.00 through $999,999.99.

18.16 $1,000,000 & OVER–The dollar amount of transactions from line 18.0 where the transaction amount is a debit of at least $1,000,000.00.

TIME IN CSCO BEFORE POSTING UNREVERSED AMTS FROM 18.0 (literal only)

18.17   AMT COL. 0–4 CYCLES–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 5 cycles (weeks) from the time the TDA module was received by CSCO.

18.18   AMT COL. 5–8 CYCLES–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 5 cycles through 8 cycles from the time the TDA module was received by CSCO.

18.19   AMT COL. 9–25 CYCLES–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range of 9 cycles through 25 cycles from the time the TDA module was received by CSCO.

18.20   AMT COL. 26–52 CYCLES–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 26 cycles through 52 cycles from the time the TDA module was received by CSCO.

18.21   AMT COL. 53–104 CYCLES–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 104 cycles from the time the TDA module was received by CSCO.

18.22   AMT COL. OVER 2 YR–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 105 cycles from the time the TDA module was received by CSCO.

TIME LEFT ON CSED BEFORE POSTING UNREV AMTS FROM 18.0 (literal only)

18.23   AMT. UNDER 1 YR–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is less than 53 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

18.24   AMT. FROM 1 UP TO 4 YR–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 53 cycles through 208 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

18.25   AMT. FROM 4 UP TO 8 YR–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 209 cycles through 416 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

18.26   AMT. FROM 8 UP TO 9 YR–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is in the range from 417 cycles through 468 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

18.27   AMT. 9 OR MORE YRS–The dollar amount from line 18.0 where the net transaction amount is a credit and the posting cycle of the credit is at least 469 cycles from the cycle in which the Collection Statute Expiration Date is due to lapse.

18.28   AMT. CSED UNDETERMINED–The dollar amount from line 18.0 where the net transaction amount is a credit and the Collection Statute Expiration Date is undetermined.

UNREVERSED OFFSETS FROM 18.2 (literal only)

18.29 $0–999,999–The dollar amount from line 18.2 where the net transaction amount is a credit in the range of $0.01 through $999,999.99.

18.30 $1,000,000–1,999,999–The dollar amount from line 18.2 where the net transaction amount is a credit in the range of $1,000,000.00 through $1,999,999.99.

18.31 $2,000,000–4,999,999–The dollar amount from line 18.2 where the net transaction amount is a credit in the range of $2,000,000.00 through $4,999,999.99.

18.32 $5,000,000 & OVER–The dollar amount from line 18.2 where the net transaction amount is a credit of at least $5,000,000.00.

REVERSED OFFSETS FROM 18.2 (literal only)

18.33 $0–999,999–The dollar amount from line 18.2 where the net transaction amount is a debit in the range of $0.01 through $999,999.99.

18.34 $1,000,000 & OVER–The dollar amount from line 18.2 where the transaction is a debit for an amount of at least $1,000,000.00.

CASE GRADES OF AMTS FROM 18.0 (literal only)

18.35   GRADE 13–The amount collected from line 18.0 where the grade level of the TDA is 13.

18.36   GRADE 12–The amount collected from line 18.0 where the grade level of the TDA is 12.

18.37   GRADE 11–The amount collected from line 18.0 where the grade level of the TDA is 11.

18.38   GRADE 09–The amount collected from line 18.0 where the grade level of the TDA is 09.

18.39   RESERVED (literal only)

18.40   RESERVED (literal only)

18.41   ACA 5000A/SRP/4980H COLL-The amount collected on modules of these ACA provisions.

18.42   PROV 9010 COLL-The amount collected on modules of this ACA provision.

TDA MODULE INVENTORY (literal only)

19.0   NO. TDA MODULE INV.–The number of TDA modules assigned to CSCO being reported. The last four digits of the TDA assignment number must fall in the range 8000 through 8999.

19.1   NO. 8000–SFR–The number of TDA modules from line 19.0 where the last four digits of the TDA assignment number equals 8000, indicating the TDA modules are related to a TDI in Substitute for Return (SFR) processing.

19.2   RESERVED (literal only)

19.2.1   RESERVED (literal only)

19.2.2   RESERVED (literal only)

19.3   PRIMARY AO VARIES– The number of TDA modules where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.

19.4   RESERVED (literal only)

AGE IN FUNCTION (literal only)

19.5   LESS THAN 6 MONTHS–The number of TDA modules from line 19.0 which. less than 26 cycles ago, moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance, the cycle of receipt from ACS/CS, Queue or Field Collection, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue, CSCO for at least one week.

19.6   6 MONTHS TO 9 MONTHS–The number of TDA modules from line 19.0 which at least 26 cycles ago, but less than 39 cycles ago, moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue or Field Collection, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue, CSCO for at least one week.

19.7   10 TO 15 MONTHS–The number of TDA modules from line 19.0 which at least 39 cycles ago, but less than 65 cycles ago, moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue or Field Collection, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue, CSCO for at least one week.

19.8   16 MONTHS AND OVER–The number of TDA modules from line 19.0 which at least 65 cycles ago moved into CSCO based on a comparison of the ending cycle of the report period against the later of: the TDA issuance cycle, the cycle of receipt from ACS/CS, Queue or Field Collection, or the cycle the TDA transferred–in. Aging begins over at zero each time a TDA moves between ACS/CS, Field Collection, Queue, CSCO for at least one week.

19.9   NO. CYCLES–The number of cycles (weeks) the TDA modules from line 19.0 have been in inventory in CSCO. Dividing line 19.9 by line 19.0 will show the average age of the CSCO TDA inventory.

TIME LEFT ON CSED (literal only)

Note:

The sum of Lines 19.10 through 19.18 equals Line 19.0 NO. TDA MODULE INV.

19.10   LESS THAN 1 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 0 cycles through 51 cycles.

19.11   1 YR LESS THAN 2 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 52 cycles through 103 cycles.

| 19.12 | 2 YR LESS THAN 3 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 cycles through 155 cycles. |

19.12 2 YR LESS THAN 3 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 104 cycles through 155 cycles.

19.13 3 YR LESS THAN 4 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 156 through 207 cycles.

19.14 4 YR LESS THAN 7 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 208 cycles through 363 cycles.

19.15 7 YR LESS THAN 8 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 364 cycles through 415 cycles.

19.16 8 YR LESS THAN 9 YR–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is in the range 416 cycles through 467 cycles.

19.17 9 YR & OVER–The number of TDA modules from line 19.0 where a comparison of the cycle in which the Collection Statute Expiration Date is due to lapse and the ending cycle of the report period is at least 468 cycles.

19.18 UNDETERMINED–The number of TDA modules from line 19.0 where the Collection Statute Expiration Date on IDRS is blank or zeros. The Collection Statute Expiration Date is used by the Collection Activity Reports (CAR), but a non–CAR program determines the date for all IDRS users.

19.19 NO. CSED CYCLES–The number of cycles (weeks) left on the Collection Statute Expiration Date (CSED) associated with the TDAs from line 19.0. Dividing line 19.19 by line 19.0 will show the average amount of remaining CSED age of the CSCO TDA inventory.

<div align="center">

AMOUNT STRATIFICATIONS (literal only)

</div>

Note:

The sum of Lines 19.20 through 19.24 equals Line 19.0 NO. TDA MODULE INV.

19.20 NO. UNDER $2,000–The number of TDA modules from line 19.0 where the unpaid balance of assessment is less than $2,000.00.

19.21 NO. $2,000–9,999–The number of TDA modules from line 19.0 where the unpaid balance of assessment is from $2,000.00 through $9,999.99.

19.22 $10,000–24,999–The number of TDA modules from line 19.0 where the unpaid balance of assessment is from $10,000.00 through $24,999.99.

19.23 $25,000–99,999–The number of TDA modules from line 19.0 where the unpaid balance of assessment is from $25,000.00 through $99,999.99.

19.24 $100,000 & OVER–The number of TDA modules from line 19.0 where the unpaid balance of assessment is at least $100,000.00.

<div align="center">

TAX PERIOD (literal only)

</div>

Note:

The sum of Lines 19.25 through 19.29 equals Line 19.0 NO. TDA MODULE INV.

19.25 NO. TAX YR 2015–The number of TDA modules from line 19.0 where the tax period is for a month in 2015.

19.26 NO. TAX YR 2014–The number of TDA modules from line 19.0 where the tax period is for a month in 2014.

19.27 NO. TAX YR 2013–The number of TDA modules from line 19.0 where the tax period is for a month in 2013.

19.28 NO. TAX YR 2012–The number of TDA modules from line 19.0 where the tax period is for a month in 2012.

19.29 NO. 2011 & PRIOR–The number of TDA modules from line 19.0 where the tax period is for a month in 2011 or a prior year.

<div align="center">

TDA MODULE INVENTORY (literal only)

</div>

Note:

The sum of Lines 19.30 through 19.33 equals Line 19.0 NO. TDA MODULE INV.

19.30 GR 13 MOD INV–The number of TDA modules from line 19.0 where the grade level of the TDA is 13.

19.31 GR 12 MOD INV–The number of TDA modules from line 19.0 where the grade level of the TDA is 12.

19.32 GR 11 MOD INV–The number of TDA modules from line 19.0 where the grade level of the TDA is 11.

19.33 GR 09 MOD INV–The number of TDA modules from line 19.0 where the grade level of the TDA is 9.

<div align="center">

DR/NR INVENTORY (literal only)

</div>

19.34 NO. DR/NR–The number of TDA modules in a Delayed Resolution/No Results (DR/NR) status at the end of the report period. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses,* for a comprehensive list of DR/NR inventory statuses.

19.34.1 NO. LITIGATION–The number of DR/NR TDA modules from line 19.34 in litigation status (72 or 89 with TC 520).

19.34.2 NO. OIC–The number of DR/NR TDA modules from line 19.34 in offer–in–compromise status (71).

<div align="center">

DOLLAR AMOUNTS (literal only)

</div>

19.35 AMT IN INVENTORY–The dollar amount associated with the TDA modules from line 19.0.

19.36 AMT INV. INCREASE–The dollar amount associated with TC 29X and 30X (debit transactions) which posted to TDAs from line 19.0 during the report period. This data is needed in computing available dollars for collection.

19.37 AMT $25,000–99,999–The dollar amount associated with the TDA modules from line 19.23.

19.38 AMT $100,000 & OVER–The dollar amount associated with the TDA modules from line 19.24.

19.39 AMT IN DR/NR INV–The dollar amount associated with the TDA modules from line 19.34.

19.39.1 AMT LITIGATION–The dollar amount associated with the TDA modules from line 19.34.1.

19.39.2 AMT AWAITING ADJ–The dollar amount associated with those TDA modules from line 19.34 awaiting adjustment action as indicated by a current status 53 due to a TC 470 with Closing Code 90.

19.39.3 AMT AWAITING PAY TR–The dollar amount associated with those TDA modules from line 19.34 awaiting payment tracer action as indicated by a current status 53 due to a TC 470 with Closing Code 93.

19.40 ACA 5000A/SRP/4980H INV-The number of modules in inventory for the ACA provisions.

19.41 NO 9010 PROV INV-The number of modules in inventory for this ACA provision.

<div align="center">

TDA TAXPAYER RECEIPTS (literal only)

</div>

20.1 NO. TDA TP RECEIPTS–The number of taxpayers or entities associated with line 16.0 which had no existing TDA or TDI in inventory at the time of receipt.

20.1.1 NO. GRADE 13–The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 13.

20.1.2 NO. GRADE 12–The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 12.

20.1.3 NO. GRADE 11–The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 11.

20.1.4 NO. GRADE 09–The number of taxpayers or entities from line 20.1 where the grade level of the TDA entity is 9.

20.1.5 NO. FROM CFf (Field Collection)– Number of TDA taxpayers or entities from line 20.1 that had a change in assignment number from Field Collection to CSCO.

20.1.6 NO. FROM QUEUE– Number of TDA taxpayers or entities from line 20.1 that had a change in assignment number from Queue to CSCO.

20.1.7 NO. FROM ACS– Number of TDA taxpayers or entities that had a change in assignment number from ACS to CSCO.

20.1.8 RESERVED (literal only)

20.1.9 NO. TDA TP ISSUANCES–The number of taxpayers or entities associated with line 20.1 which had no existing TDA or TDI in inventory at the time of issuance.

20.1.9.1 NO. GRADE 13–The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 13.

20.1.9.2 NO. GRADE 12–The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 12.

20.1.9.3 NO. GRADE 11–The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 11.

20.1.9.4 NO. GRADE 09–The number of taxpayers or entities from line 20.1.9 where the grade level of the TDA entity is 9.

20.1.10 RESERVED (literal only)

20.2   NO. TDA TP DISPOSITIONS–The number of taxpayers or entities associated with line 17.7 with no remaining TDA or TDI.
20.2.1   NO. GRADE 13–The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 13.
20.2.2   NO. GRADE 12–The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 12.
20.2.3   NO. GRADE 11–The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 11.
20.2.4   NO. GRADE 09–The number of taxpayers or entities from line 20.2 where the grade level of the TDA entity is 9.
20.2.5   NO. TC 530–39–The number of taxpayers or entities associated with line 17.7.8.4 with no remaining TDA or TDI.
20.2.6   RESERVED (literal only)

TDA TAXPAYER INVENTORY (literal only)

20.3   NO. TDA TP INVENTORY–The number of taxpayers or entities associated with line 19.0.
20.3.1   NO. GRADE 13–The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 13.
20.3.2   NO. GRADE 12–The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 12.
20.3.3   NO. GRADE 11–The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 11.
20.3.4   NO. GRADE 09–The number of taxpayers or entities from line 20.3 where the grade level of the TDA entity is 9.
20.3.5   NO. WITH 1 TDA–The number of taxpayers or entities from line 20.3 where there is one remaining TDA open at the end of the report period.
20.3.6   NO. WITH 2 TDA–The number of taxpayers or entities from line 20.3 where there are two remaining TDAs open at the end of the report period.
20.3.7   NO. WITH 3 TDA–The number of taxpayers or entities from line 20.3 where there are three remaining TDAs open at the end of the report period.
20.3.8   NO. WITH 4 TDA–The number of taxpayers or entities from line 20.3 where there are four remaining TDAs open at the end of the report period.
20.3.9   NO. WITH 5–9 TDA–The number of taxpayers or entities from line 20.3 where there are more than four and less than 10 remaining TDAs open at the end of the report period.
20.3.10   NO. 10 OR MORE TDA–The number of taxpayers or entities from line 20.3 where there are 10 or more remaining TDAs open at the end of the report period.
20.3.11   NO. TRUST FUND TP–The number of taxpayers or entities from line 20.3 where there is at least one open Trust Fund TDA at the end of the report period.
20.3.11.1   NO. WITH 1 TDA–The number of Trust Fund taxpayers or entities from line 20.3.11 with only one remaining TDA open at the end of the report period.
20.3.11.2   NO. WITH 2 TDA–The number of Trust Fund taxpayers or entities from line 20.3.11 with two remaining TDAs open at the end of the report period.
20.3.11.3   NO. WITH 3 TDA–The number of Trust Fund taxpayers or entities from line 20.3.11 with three remaining TDAs open at the end of the report period.
20.3.11.4   NO. WITH 4 TDA–The number of Trust Fund taxpayers or entities from line 20.3.11 with four remaining TDAs open at the end of the report period.
20.3.11.5   NO. WITH 5–9 TDA–The number of Trust Fund taxpayers or entities from line 20.3.11 with more than four and less than 10 remaining TDAs open at the end of the report period.
20.3.11.6   NO. 10 OR MORE TDA–The number of Trust Fund taxpayers or entities from line 20.3.11 with 10 or more remaining TDAs open at the end of the report period.
20.3.11.7   RESERVED (literal only)
20.3.11.8   RESERVED (literal only)
20.3.11.9   RESERVED (literal only)
20.3.11.10   CSCO PYRAMIDING IND–The number of taxpayers or entities (TDA only or TDA/TDI Combo) in inventory with the IDRS Pyramiding Indicator present and assigned to CSCO.
20.3.12   AGG TDA <$25,000–The number of taxpayers or entities from line 20.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is less than $25,000.00.
20.3.13   >$24,999 <$100,000–The number of taxpayers or entities from line 20.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $25,000.00, but less than $100,000.00.
20.3.14   >$100,000–The number of taxpayers or entities from line 20.3 where the aggregate total of the unpaid balance of assessment for the remaining TDAs is at least $100,000.00.
20.3.15   NO. ATAT TP INV.– The number of taxpayers or entities from line 20.3 where the taxpayer has at least one TDA module with either an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing a Penalty Reference Number 628.
20.4   NO. TDA TP DR/NR INV–The number of taxpayers or entities associated with line 19.34.
20.5   RESERVED (literal only)

Exhibit 5.2.4-3
Taxpayer Delinquent Account Monthly Report
Report Symbols NO–5000–1, 241 & NO–5000–2, 242
Part 2–Accounts Receivable Notices (CAR BDN 81/43)

Pages Pages for NO–5000–1, 2, 241, 242 Part 2 (All, National)

2-4   IMF TOTAL – Individual Master File consists of MFT 30, 31 and 55.
5-7   ASFR – IMF account receivable notices with an Automated Substitute for Return (ASFR) assessment. The module must contain a TC 599 with closing code 88 or 89, but does not contain a TC 300 for an amount greater than $0.00.
8-10   1040 EXAM – IMF account receivable notices for MFT 30 with an Exam assessment. The TC 30X must be greater than $0.00.
11-13   1040 MATH ERROR – IMF account receivable notices not qualifying for ASFR or 1040 Exam, which contain MATH–ERR–INCREASING–TX–IND or IDRS in Section 50 of the Taxpayer Information File.
14-16   FED EMP/RET – IMF account receivable notices where the Federal employee/retiree indicator is on.
17-19   IRAF – The Individual Retirement Account File.
20-22   TRUST FUND RECOVERY PENALTY – IMF account receivable notices with MFT 55 and Penalty Reference Code 618.
23-25   WI IMF – The number of IMF account receivable notices where the BOD code of the taxpayer currently is Wage and Investment (W&I).
26-28   SB IMF – The number of IMF account receivable notices where the BOD code of the taxpayer currently is Small Business/Self Employed (SB/SE).
29-31   IMF ATAT – The number of IMF accounts receivable notices with an Exam project code indicating Abusive Tax Avoidance Transactions (ATAT) or MFT 55 (only) containing a Penalty Reference Number 628.
32-34   BMF TOTAL – The Business Master File consists of MFTs 01, 02, 10 and 14.
35-37   6020(B) FOR ACS/CS – BMF account receivable notices for MFTs 01, 03, 04, 06, 09, 10, 11, or 60 with a TC 599 closing code 38 or 39 and the module does not contain a TC 300 for an amount greater than $0.00.
38-40   6020(B) BY CFf – BMF account receivable notices for MFTs 01, 03, 04, 06, 09, 10, 11, or 60 with a TC 599 closing code 63 or 64 and the module does not contain a TC 300 for an amount greater than $0.00.
41-43   AUTOMATED 6020B – These are pages reflecting Balance Due Notices resulting from the Automated 6020(B) process.

Note:

Automated 6020(B) data was added in FY 2011.

44-46   BMF EXAM – BMF account receivable notices with a TC 300 greater than $0.00 which do not qualify as Employment Tax Examination (ETE) assessments.
47-49   BMF MATH ERROR – BMF account receivable notices which do not qualify for BMF Exam, ETE, 6020(B) or Exam Assessment pages, but do contain a MATH–STATUS–CD of 3. This code is stored on IDRS in Section 60 of the Taxpayer Information File.
50-52   TAX EXEMPT – BMF account receivable notices where the BOD code of the taxpayer is Tax Exempt/Government Entity (TEGE).
53-55   LARGE BUS AND INTL – BMF account receivable notices where the BOD code of the taxpayer is Large Business and International (LB&I).
56-58   BMF SMALL BUSINESS – BMF account receivable notices where the BOD code of the taxpayer is SB/SE.
59-61   BMF ATAT – The number of BMF account receivable notices where the exam project code is used to designate ATAT.
62-64   ETAP – BMF account receivable notices containing an Employment Tax Adjustment Program assessment. To qualify the module must contain a TC for an amount greater

than $0.00 and the DLN of the TC 290 must contain a Doc Code 54 and a Blocking Series 93X. The module must not contain a TC 300 for an amount greater than $0.00.

65-67 ETE – BMF account receivable notices containing an Employment Tax Examination assessment. To qualify the module must contain a TC 424 with an AIMS Source Code of 65 and/or an AIMS Special Project Code of 165. The module must contain a TC 300 for an amount greater than $0.00.

68-70 BMF MFT 01/14 – The number of counts/dollar amounts of BMF account receivable notices from pages 31–33 where the BMF MFT is 01 or 14.

71-73 BMF MFT 02 – The number of counts/dollar amounts of BMF account receivable notices from pages 31–33 where the MFT is 02.

74-76 BMF MFT 10 – The number of counts/dollar amounts of BMF account receivable notices from pages 31–33 where the MFT is 10.

77-79 F706 US ESTATE TAX RETURN

80–82 BMF OTHER – The number of counts/dollar amounts of BMF account receivable notices from pages 32–34 where the MFT is not 01, 02, 10 or 14.

Part of this report provides separate pages for each Master File. The following describes the columns of each page.

IMF Columns

(A) TOTAL IMF FIRST NOTICES–IMF delinquent account notice modules with a status 19 or 21.

(B) EXAMINATION IMF FIRST NOTICES–IMF delinquent account first notice modules from column (A) with a posted TC 300, 304 or 308 within 4 cycles prior to the first notice issuance.

(C) IMF SECOND NOTICES–IMF delinquent account notice modules with status 20.

(D) IMF DELINQUENCY NOTICES–IMF delinquent account notice modules with status 54.

(E) IMF THIRD NOTICES–IMF delinquent account notice modules with status 56.

(F) IMF FOURTH NOTICES–IMF delinquent account modules with status 58.

(G) TOTAL IMF NOTICES–The total of columns (A), (C), (D), (E) and (F).

BMF Columns

(H) TOTAL BMF FIRST NOTICES–BMF delinquent account notice modules with status of 19 or 21.

(I) TRUST FUND BMF FIRST NOTICES–BMF delinquent account first notice modules from column (H) with MFT codes of 01 (Form 941), 04 (Form 942), 09 (Form CT–1), 11 (Form 943) or 03 (Form 720 with an abstract code of 22, 26, 27, 28 or 56).

(J) TOTAL BMF THIRD NOTICES–BMF delinquent account notice modules with a status 56.

(K) TRUST FUND BMF THIRD NOTICES–BMF delinquent account third notice modules from column (J) with MFT codes of 01 (Form 941), 04 (Form 942), 09 (Form CT–1), 11 (Form 943) or 03 (Form 720 with an abstract code of 22, 26, 27, 28 or 56).

(L) TOTAL BMF FOURTH NOTICES–BMF delinquent account notice modules with a status 58.

(M) TRUST FUND BMF FOURTH NOTICES–BMF delinquent account fourth notice modules from column (L) with MFT codes of 01 (Form 941), 04 (Form 942), 09 (Form CT–1), 11 (Form 943) or 03 (Form 720 with an abstract code of 22, 26, 27, 28 or 56).

(N) TOTAL BMF NOTICES–The total columns (H), (J), and (L).

IRAF Notices Columns

(O) IRAF-FIRST NOTICES–delinquent account notice modules with status 21.

(P) IRAF-THIRD NOTICES–delinquent account notice modules with status 56.

(Q) IRAF-FOURTH NOTICES–delinquent account notice modules with status 58.

(R) TOTAL IRAF NOTICES–The total of columns (O), (P) and (Q).

RECEIPTS (literal only)

1.1 NO. ISSUED–The number of delinquent account notice modules issued during the report period.

1.1.1 $0–1,999–The number of delinquent account notice modules from line 1.1 with a balance ranging from $0–$1,999.99 at the time of issuance.

1.1.2 $2,000–2,499–The number of delinquent account notice modules from line 1.1 with a balance ranging from $2,000–$2,499.99 at the time of issuance.

1.1.3 $2,500–2,999–The number of delinquent account notice modules from line 1.1 with a balance ranging from $2,500–$2,999.99 at the time of issuance.

1.1.4 $3,000–9,999–The number of delinquent account notice modules from line 1.1 with a balance ranging from $3,000–$9,999.99 at the time of issuance.

1.1.5 $10,000–24,999–The number of delinquent account notice modules from line 1.1 with a balance ranging from $10,000–$24,999.99 at the time of issuance.

1.1.6 $25,000–99,999–The number of delinquent account notice modules from line 1.1 with a balance ranging from $25,000–$99,999.99 at the time of issuance.

1.1.7 $100,000–999,999–The number of delinquent account notice modules from line 1.1 with a balance ranging from $100,000–$999,999.99 at the time of issuance.

1.1.8 $1,000,000 & OVER–The number of delinquent account notice modules from line 1.1 with a balance of at least $1,000,000.00 at the time of issuance.

1.1.9 FROM STATUS 19/21–The number of notice issuances from line 1.1 where the prior status is 19 or 21 (commonly known as first notice).

1.1.10 FROM STATUS 20–The number of notice issuances from line 1.1 where the prior status is 20 (commonly known as second notice and/or the IDRS 501 notice). This line will be reserved on BMF pages.

1.1.11 FROM STATUS 54–The number of notice issuances from line 1.1 where the prior status is 54 (commonly known as the IMF Delinquency notice and/or the IDRS 502 notice). This line will be reserved on BMF pages.

1.1.12 FROM STATUS 56–The number of notice issuances from line 1.1 where the prior status is 56 (commonly known as the third notice and/or the IDRS 503 notice).

1.1.13 FROM STATUS 58–The number of notice issuances from line 1.1 where the prior status is 58 (commonly known as the fourth notice and/or the IDRS 504 notice).

1.1.14 FROM STATUS 00–The number of notice issuances from line 1.1 where there was no prior status.

1.1.15 FROM STATUS 12–The number of notice issuances from line 1.1 where the prior status was 12. For example, a bad check case being reactivated will often show 12 as the prior status.

1.1.16 FROM STATUS 23–The number of notice issuances from line 1.1 where the prior status was 23 (commonly called deferred or tolerance).

1.1.17 FROM CNC–The number of notice issuances from line 1.1 where the notice is being issued as part of a reversal of an uncollected account.

1.1.18 FROM ADJ/PAY TR–The number of notice issuances from line 1.1 where the notice is being reactivated from a payment tracer or adjustment request as such requests did not fully satisfy the account.

1.1.19 FROM STATUS 6X–The number of notice issuances from line 1.1 where the notice is being issued as part of a defaulted Installment Agreement.

1.1.20 FROM STATUS 7X–The number of notice issuances from line 1.1 where the notice is being reactivated from a status in the range 70 through 79.

1.1.20.1 FROM 72–The number of notice issuances from line 1.1.20 where the prior status is 72 (litigation).

1.1.21 FROM STATUS 8X–The number of notice issuances from line 1.1 where the prior status is in the range 80 through 89.

1.1.22 RESERVED (literal only)

1.1.23 FROM OTHER–The number of notice issuances from line 1.1 which did not qualify for lines 1.1.9 through 1.1.22.

1.1.24 PROV 9008 ISSUED–Number of Provision 9008 Branded Prescription Drugs modules Issued from line 1.1.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages.

1.1.25 ISS W/RO NUM-The number of modules issued from line 1.1 which have a Revenue Officer assignment number (TSIGN).

1.1.26 5000A/SRP ISSUED-The number of 5000A/SRP notice modules issued from line 1.1.

Note:

This line is added to the following pages: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF. All other pages are shown as RESERVED.

1.1.27 NO 4980H ISSUED-The number of 4980H notice modules issued from line 1.1.

Note:

This line is added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706 US Estate Tax Return. All other pages are shown as RESERVED.

1.2   AMT ISSUED–The dollar amount associated with the delinquent account receivable notice on line 1.1.

1.2.1 $10,000–99,999–The sum of the associated dollar amounts for lines 1.1.5 and 1.1.6.

1.2.2 $100,000–999,999–The associated dollar amounts for line 1.1.7.

1.2.3 $1,000,000 & OVER–The associated dollar amounts for line 1.1.8.

1.2.3.1 >$100,000,000–From line 1.2.3, the dollar amounts of delinquent account receivable notices equal to or over $100,000,000.00.

1.2.4   AMT PROV 9008 ISS– Amount from line 1.2 that are Provision 9008 Branded Prescription Drugs modules.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages. The following pages are shown as RESERVED: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF.

1.2.5   AMT 5000A/SRP ISSUED-The amount from line 1.2 of 5000A/SRP notice modules issued.

Note:

This line is added to the following pages: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF. All other pages are shown as RESERVED.

1.2.6   AMT 4980H ISSUED-The amount from line 1.2 of 4980H notice modules issued

Note:

This line is added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706 US Estate Tax Return. All other pages are shown as RESERVED.

ACTIVITY (literal only)

2.1   TOTAL DISPOSITIONS–The number of tax modules that were updated from a delinquent account notice status to a full paid or Delayed Resolution/No Results status during the current report period. The sum of lines 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.5 , 2.1.6 and 2.1.8.

2.1.1   NO IMM. RES–The number of delinquent account notice modules that were full paid (status 12) during the report period. Excludes: any TFRP modules where there is a pending or posting TC 241 with penalty reference code 699 indicating a portion of the assessment was abated in response to credits posting to a related assessment; BMF TDAs which moved to status 12 due to a TC 538. Also any TDA modules where the status 12 was due to the posting of TC 608, indicating the Collection Statute Expiration Date (CSED) expired.

2.1.2   NO. CNC–The number of delinquent account notice modules that were reported currently not collectible (status 53 with an unreversed TC 530, Closing Code 01–08, 10–39) during the report period.

2.1.3   NO. DEFERRED–The number of delinquent account notice modules that were deferred/tolerance (status 23) during the report period.

2.1.4   TC 470 WITH CC–The number of delinquent account notice modules from line 2.1 TOTAL DISPOSITIONS reflecting a status 53 or 73 due to TC 470 with Closing Code 90, 93 or 99.

2.1.5   NO. I.A.–The number of delinquent account notice modules that went to Installment Agreement status (status 6X) during the report period.

2.1.5.1 SAME CYC AS ISS–The number of modules from line 2.1.5 where the MF First Notice Cycle is equal to the cycle the notice moved into 6X status (Installment Agreement).

2.1.5.2 PREASSESSED–The number of modules from line 2.1.5.1 where the Installment Agreement was a result of command code IAPND.

2.1.6   NO. TO LITIGATION–The number of notice module dispositions from line 2.1 where the status is 72.

2.1.6.1 SAME CYC AS ISS–The number of modules from line 2.1.6 where the MF First Notice Cycle is equal to the cycle the notice moved to status 72 (litigation).

2.1.7   RESERVED– (literal only)

2.1.8   NO. OTHER DISP–The number from line 2.1 which did not qualify for lines 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.5 or 2.1.6. Does not include notices that moved to status 99, 22, 24 or 26 on this line.

2.1.9   RESERVED (literal only)

2.1.10 NO. TO TDA–The number of delinquent account notice modules that moved to status 22, 24 or 26 during the report period.

2.1.10.1 NO. TO ST 22–The number of delinquent account notice modules from line 2.1.10 that moved to status 22 during the report period.

2.1.10.2 NO. TO ST 24–The number of delinquent account notice modules from line 2.1.10 that moved to status 24 during the report period.

2.1.10.3 NO. TO ST 26–The number of delinquent account notice modules from line 2.1.10 that moved to status 26 during the report period.

2.1.11 NO 9008 DISPOSED– Number of Provision 9008 Branded Prescription Drugs modules from line 2.1 disposed.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages.

2.1.11.1 NO 9008 IMM RES– Number of Provision 9008 Branded Prescription Drugs modules from line 2.1 to Immediate resolution.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages.

2.1.12 NO DISP W/RO NUM– Number of modules from line 2.1 with Revenue Officer assignment number (TSIGN).

2.1.13 5000A/SRP DISPOSED-The number of 5000A/SRP notice modules dispositions from line 2.1.

Note:

These lines are added to the following pages: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF. All other pages are shown as RESERVED.

2.1.13.1 5000A/SRP IMM RES-The number of 5000A/SRP notice modules dispositions qualifying as Immediate Resolution.

2.1.13.2 NO 5000A/SRP CNC-The number of 5000A/SRP notice modules reported as Currently Not Collectible.

2.1.14 4980H DISPOSED-The number of 4980H notice module dispositions from line 2.1.

Note:

These lines are added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706, US Estate Tax Return. All other pages are shown as RESERVED.

2.1.14.1 4980H IMM RES-The number of 4980H notice module dispositions qualifying as immediate resolution

2.1.14.2 4980H CNC-the number of 4980H notice module dispositions qualifying as Currently Not Collectible.

2.2   AMT TO TDA–Associated dollar amount for line 2.1.10.

2.2.1   AMT TO ST 22–Associated dollar amount from line 2.1.10 where the delinquent account notice module issued to status 22.

2.2.2   AMT TO ST 24–Associated dollar amount from line 2.1.10 where the delinquent account notice module issued to status 24.

2.2.3   AMT TO ST 26–Associated dollar amount from line 2.1.10 where the delinquent account notice module issued to status 26.

2.3   RESERVED (literal only)

2.4   AMT TO CNC–The dollar amount associated with line 2.1.2.

2.4.1   AMT 5000A/SRP CNC-The dollar amount from line 2.4 related to this ACA provision.

Note:

This line is only populated on the IMF pages.

2.4.2   AMT 4980H CNC–The dollar amount from line 2.4 related to this ACA provision.

Note:

This line is added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706, US Estate Tax Return. All other pages are shown as RESERVED.

2.5   AMT TO LITIGATION–The dollar amount associated with line 2.1.6.
2.5.1   AMT SAME CYC–The dollar amount associated with line 2.1.6.1.
2.6   AMT TO DEFERRED–The dollar amount associated with line 2.1.3.
2.7   AMT TO I.A.–The dollar amount associated with line 2.1.5.
2.7.1   AMT SAME CYC–The dollar amount associated with line 2.1.5.1.
2.7.2   AMT PREASSESS–Dollar amount associated with line 2.1.5.2.

CREDITS (literal only)

3.1   AMT COLLECTED–The net amount of payment transactions that posted to delinquent account notice modules during the report period. This includes TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 850, 851, 856, 890, 892, 896.
3.1.1   W/RO NUM–The net worth of payment transactions, from line 3.1, which posted to delinquent account notice modules during the report period which had a revenue officer assignment number (branch 1 through 5) as the current assignment at the time the payment posted.
3.1.2   NO. COL TC–The number of collection transactions records associated with the amounts shown on line 3.1.
3.1.2.1 NO. TC 670–The number of TCs 670 (subsequent payments) associated with the amounts shown on line 3.1.
3.1.3   >$9,999 <99,999–The number of transactions associated with the amounts shown on line 3.1 where the dollar amount is a credit greater than $9,999.99 and less than $100,000.00.
3.1.4   NO. >$99,999–The number of transactions associated with the amounts shown on line 3.1 where the dollar amount is a credit greater than $99,999.99.
3.1.5   NO. REV/RFNDS–The number of transactions associated with the amounts shown on line 3.1 which are a debit (refund or reversals).
3.1.5.1 $ REV/RFNDS–The dollar amount of the transactions associated with line 3.1.5.
3.1.6   AMT 9008 COLLECTED–The amount collected for Provision 9008 Branded Prescription Drugs from line 3.1.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages.

3.1.7   AMT 5000A/SRP COLL-The amount collected on 5000A/SRP notice modules in inventory from Line 3.1.

Note:

These lines are added to the following pages: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF. All other pages are shown as RESERVED.

3.1.8   AMT 4980H COLL-The amount collected on 4980H notice modules in inventory from Line 3.1.

Note:

This line is added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706, US Estate Tax Return. All other pages are shown as RESERVED.

3.2   AMT ABATED–The net amount of the abatement transactions that posted to delinquent account notice modules during the report period. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

3.2.1   NO. ABATE TC–The number of transactions associated with the amounts shown on line 3.2.
3.2.1.1 REL CREDIT–The net amount of abatements, from line 3.1.2, which posted to TFRP modules where the TC is 241 with a Penalty Reference Code of 699. This indicates a portion of the assessment was abated to reflect credits which posted to a related assessment. For BMF, the number of TDAs which moved to status 12 in the same cycle a TC 538 was processed. TC 538 is used to credit a BMF module when a payment is received on an associated TFRP module.
3.2.1.2 NO. 29X–The number of abatement transactions from line 3.2.1 where the TC is 291, 295 or 299.
3.2.1.3 NO. 30X–The number of abatement transactions from line 3.2.1 where the TC is 301, 305 or 309.
3.2.2   UNDER $10,000–The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transaction is less than $10,000.00.
3.2.3 $10,000–99,999–The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transaction is greater than $9,999.99 and less than $100,000.00.
3.2.4 $100,000–999,999–The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transactions is greater than $99,999.99 and less than $1,000,000.00.
3.2.5 $1,000,000 & OVER–The number of abatement transactions from line 3.2.1 where the associated dollar amount of the transactions is greater than $1,000,000.00.
3.2.5.1 >$100,000,000–The number of abatement transactions from line 3.2.5 where the associated dollar amount of the transactions is greater than $100,000,000.00.
3.2.6   AMT. TC 29X–The dollar amount associated with line 3.2.1.2.
3.2.7   AMT. TC 30X–The dollar amount associated with line 3.2.1.3.
3.3   AMT OFFSET–The net amount of offset transactions that posted to delinquent account notice modules during the report period. This includes TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 or 796.
3.3.1   NO. OFFSET TC–The number of offset transactions associated with the amounts shown on line 3.3.
3.3.1.1 NO. TC 706–The number of offset transactions with TC 706 associated with line 3.3.1.
3.3.1.2 AMT. TC 706–The dollar amount associated with line 3.3.1.1.
3.3.1.3 RESERVED (literal only)
3.3.1.4 RESERVED (literal only)
3.4   DR/NR AMT COL–The net amount of payment transactions which posted during the report period. This includes TC 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 or 896.
3.4.1   RESERVED (literal only)
3.5   DR/NR AMT ABATED–The net amount of abatement transactions that posted during the report period. This includes TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

3.5.1   DR/NR AMT REL CR–The net amount of abatements from line 3.2.1, which posted to TFRP modules Delayed Resolution/No Results inventory where the TC is 241 with a Penalty Reference Code of 699. This indicates a portion of the assessment was abated to reflect credits which posted to a related assessment. For BMF, the number of

TDAs which moved to status 12 in the same cycle a TC 538 was processed. TC 538 is used to credit a BMF module when a payment is received on an associated TFRP module. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses*, for a comprehensive list of DR/NR inventory statuses.

3.6   DR/NR AMT OFFSET–The net amount of offset transaction that posted during the report period. This includes TC 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796.

INVENTORIES

4.1   TAXPAYERS ACTIVE INV.–The number of taxpayers (entities) with open delinquent account notices at the end of the report period.

4.2   NO. IN ACTIVE INV–The number of tax modules in delinquent account notice status at the end of the report period.

4.2.1   NO. UNDER $2,000–The number of delinquent account notice modules from line 4.2 where the associated dollar amount is less than $2,000.00.

4.2.2 $2,000–9,999–The number of delinquent account notice modules from line 4.2 where the associated dollar amount is greater than $1,999.99 and less than $10,000.00.

4.2.3 $10,000–99,999–The number of delinquent account notice modules from line 4.2 where the associated dollar amount is greater than $9,999.99 and less than $100,000.00.

4.2.4 $100,000–999,999–The number of delinquent account notice modules from line 4.2 where the associated dollar amount is greater than $99,999.99 and less than $1,000,000.00.

4.2.5   NO. $1,000,000 & OVER–The number of delinquent account notice modules from line 4.2 with unpaid balance of assessment of at least $1,000,000.00.

4.2.5.1   >$100,000,000–The number of notices from line 4.2.5 where the associated dollar amount is greater than $100,000,000.00.

4.2.6   NO. 0–5 CYCLES–The number of notice modules, from line 4.2, where that status cycle of the notice is 5 or less cycles prior to the cycle of the report.

4.2.7   NO. 6–25 CYCLES–The number of notice modules, from line 4.2, where the status cycle of the notice is from 6 to 25 cycles prior to the cycle of the report.

4.2.8   NO. 26 CYCLES & OVER–The number of notice modules, from line 4.2, where the status cycle of the notice is at least 26 cycles prior to the cycle of the report.

4.2.9   BOD SB–The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently SB/SE.

4.2.10   BOD WI–The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently W&I.

4.2.11   BOD TE–The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently TE/GE.

4.2.12   BOD LM–The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently LB&I.

4.2.13   BOD UNK–The number of notice modules, from line 4.2, where the BOD code of the taxpayer is currently not classified.

4.2.14   NO PROV 9008 INV– Number of Provision 9008 Branded Prescription Drugs modules from line 4.2.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages.

4.2.15   NO INV W/RO NUM– Number of modules from line 4.2 with Revenue Officer assignment number (TSIGN).

4.2.16   5000A/SRP INVENTORY-The number of 5000A/SRP notice modules in inventory from Line 4.2.

Note:

This line is added to the following pages: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF. All other pages are shown as RESERVED.

4.2.17   NO 4980H INV-The number of 4980H notice modules in inventory from Line 4.2.

Note:

These lines are added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706, US Estate Tax Return. All other pages are shown as RESERVED.

4.3   AMT. IN ACTIVE INV.–The dollar amount associated with delinquent account notices on line 4.2.

4.3.1 $AMT 4.2.1–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.1.

4.3.2 $AMT 4.2.2–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.2.

4.3.3 $AMT 4.2.3–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.3.

4.3.4 $AMT 4.2.4–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.4.

4.3.5 $AMT 4.2.5–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.5.

4.3.5.1 $AMT 4.2.5.1–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.5.1.

4.3.6 $AMT 4.2.9–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.9.

4.3.7 $AMT 4.2.10–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.10.

4.3.8 $AMT 4.2.11–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.11.

4.3.9 $AMT 4.2.12–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.12.

4.3.10 $AMT 4.2.13–The dollar amount of the unpaid balance of assessment for the modules shown on line 4.2.13.

4.3.11   AMT PROV 9008 INV– Dollar amount of the unpaid balance of assessment for the Provision 9008 Branded Prescription Drugs modules from line 4.3.

Note:

These only populate on the BMF TOTAL and BMF OTHER pages.

4.3.12   AMT 5000A/SRP INVENTORY-The amount associated with the 5000A/SRP notice modules in inventory from Line 4.3.

Note:

These lines are added to the following pages: IMF Total, Fed EMP/Retiree, WI IMF and SB IMF. All other pages are shown as RESERVED.

4.3.13   AMT 4980H INV-Dollar amount associated with the 4980H notice modules in inventory from Line 4.3.

Note:

These lines are added to all BMF pages except BMF MFT 01/14, BMF MFT 02, BMF MFT 10 and F706, US Estate Tax Return. All other pages are shown as RESERVED.

4.4   TAXPAYERS DR/NR–The number of taxpayers (entities) with an immediate prior delinquent account notice status in a Delayed Resolution/No Results status at the end of the report period. This includes the following statuses: 14, 41, 42, 43, 44, 46, 47, 48, 51, 53 (TC 470, CC 90, 93, 94, or 95), 71, 72, 73, 89 and 91. Does not include deferred (status 23), currently not collectible (status 53, TC 530, Closing Code 01–08, 10–39) or Installment Agreement (status 6X).

4.5   NO. IN DR/NR–The number of prior delinquent account notices in a Delayed Resolution/No Results status at the end of the report period associated with line 4.4. Does not include deferred (status 23), currently not collectible (status 53, TC 530, Closing Code 01–08, 10–39) or Installment Agreement (6X).

4.5.1   NO. ST 72–The number of notice modules from line 4.5 where the current status is 72.

4.6   AMT. IN DR/NR–The dollar amount associated with the delinquent account notices on line 4.5.

4.6.1   AMT ST 72–The dollar amount associated with line 4.5.1.

Exhibit 5.2.4-4
Taxpayer Delinquency Investigation Reports
Report Symbols NO–5000–3 & NO–5000–4
Part 1–TDIs

(A) ALL TDIs–Total of Columns (F), (G), and (H). Also will equal total of Columns (B), (C), (D) and (E). TDI is Taxpayer Delinquency Investigation.
(B) SB TDIs–Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Small Business/Self Employed (SB/SE).
(C) WI TDIs–Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Wage and Investment (W&I).
(D) LB TDIs–Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Large Business and International (LB&I).
(E) TE/UNK TDIs–Number of Taxpayer Delinquency Investigations where the BOD of the taxpayer is currently Tax Exempt and Government Entities (TE/GE). This column also includes the miniscule amount of TDIs in which the BOD code of the taxpayer is currently not classified.
(F) IMF TDIs–Total of Individual Master File (IMF) TDI entity counts (includes nonfiler, stop filer, CAWR and manually requested TDIs).
(G) BMF TDIs–Total of BMF TDI entity counts.
(H) NMF/EPMF TDIs–Total of Non–Master File and Employee Plans Master File entity counts.
(I) FED EMP TDIs–Total number of IMF TDIs from Column (F) where the federal employee/retiree code is on.
(J) ALL MODS–Total number of TDI modules associated with Column (A).

Note:

A module is the combination of a tax period and MFT code.

(K) SB MODS–Total number of TDI modules associated with Column (B).
(L) WI MODS–Total number of TDI modules associated with Column (C).
(M) LB MODS–Total number of TDI modules associated with Column (D).
(N) TE/UNK MODS–Total number of TDI modules associated with Column (E).
(O) IMF MODULES–Total number of IMF TDI modules associated with Column (F).
(P) BMF MODULES–Total number of BMF TDI modules associated with Column (G).
(Q) F941/944–Total number of BMF TDI modules with either a BMF MFT 01 or BMF MFT 14.
(R) FED EMP MODS–Total number of IMF TDI modules from Column (J) where the federal/retiree code is on.

Field (literal only)

TDI RECEIPTS (literal only)

Note:

Line numbers contained in this IRM do not apply to the National pages of the reports.

1.0	RECEIPTS–Number of TDIs/TDI entities or modules received into Field Collection. Includes the sum of lines 1.1, 1.2, 1.3, 1.4 and 1.5.
1.1	ISSUANCES–Number of TDIs/TDI entities or modules that went to open TDI status during the report period. Excludes duplicate TDI requests and resequenced (merged) TDIs.
1.2	TRANSFERS–IN–Number of TDIs/TDI entities or modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.
1.3	NO. FROM ACS/CS–The number of TDIs/TDI entities or modules that had a change in assignment from ACS/CS to Field Collection within the same area being reported.
1.3.1	Stand–Alone FR ACS/CS–The number of TDI entities associated with line 1.3 with no remaining TDAs.
1.4	NO. FROM QUEUE–The number of TDIs/TDI entities or modules that had a change in assignment from the Queue to Field Collection within the same area being reported.
1.4.1	Stand–Alone FR QUEUE–The number of TDI entities associated with line 1.4 with no remaining TDAs.
1.5	NO. FROM CSCO–The number of TDIs/TDI entities or modules that had a change in assignment from CSCO to Field Collection within the same area being reported.
1.5.1	Stand Alone FR CSCO–The number of TDI entities associated with line 1.5 with no remaining TDAs.
1.6	RESERVED (literal only)
1.6.1	RESERVED (literal only)
1.7	RESERVED (literal only)

RECEIPT DETAILS (literal only)

1.8	REISSUED–The number of TDIs/TDI entities or modules from line 1.1 which were issued because a TC 592 reversed an earlier disposition.
1.9	MOD ADDED LATER–The number of TDI module issuances where the TDI mod status cycle is not equal (subsequent) to the Original TDI Cycle. Columns (J) through (R) only.
1.10	ISSUED TY 2013–The number of TDI modules from line 1.1 issued for tax year 2013. Columns (J) through (R) only.
1.10.1	RESERVED (literal only)
1.11	ISSUED TY 2012–The number of TDI modules from line 1.1 where the tax period is in tax year 2012. Columns (J) through (R) only.
1.12	ISSUED TY 2014–The number of TDI modules from line 1.1 where the tax period is in tax year 2014. Columns (J) through (R) only.
1.12.1	ISSUED TX PRD 201406–The number of TDI modules from line 1.1 where the tax period is 6–30–2014. Columns (J) through (R) only.
1.12.2	ISSUED TX PRD 201409–The number of TDI modules from line 1.1 where the tax period is 9–30–2014. Columns (J) through (R) only.
1.12.3	ISSUED TX PRD 201412–The number of TDI modules from line 1.1 where the tax period is 12–31–2014. Columns (J) through (R) only.
1.13	ISSUED TY 2015–The number of TDI modules from line 1.1 where the tax period is in tax year 2015. Columns (J) through (R) only.
1.13.1	ISSUED TX PRD 201503–The number of TDI modules from line 1.1 where the tax period is 3–31–2015. Columns (J) through (R) only.
1.13.2	ISSUED TX PRD 201506–The number of TDI modules from line 1.1 where the tax period is 6–30–2015. Columns (J) through (R) only.
1.13.3	ISSUED TX PRD 201509–The number of TDI modules from line 1.1 where the tax period is 9–30–2015. Columns (J) through (R) only.

Note:

The following descriptions for Lines 1.14 through 1.17 apply to W&I and SB pages only. These lines on the National report are RESERVED.

1.14	BRANCH 1–5 RECEIPTS–The number of TDIs/TDI modules from line 1.0 where the receipt was an assignment in branches 1–5.
1.14.1	BRANCH 1–5 ISSUANCES–The number of TDIs/TDI modules from line 1.1 where issuance was an assignment in branches 1–5.
1.14.2	BRANCH 1–5 FROM ACS/CS–The number of TDIs/TDI modules from line 1.3 where the receipt was an assignment in branches 1–5.
1.14.3	BRANCH 1–5 FROM QUEUE–The number of TDIs/TDI modules from line 1.4 where the receipt was an assignment in branches 1–5.
1.15	BRANCH 6 RECEIPTS–The number of TDIs/TDI modules from line 1.0 where the receipt was an assignment in Branch 6.
1.15.1	6100 RECEIPTS–The number of TDIs/TDI modules from line 1.15 where the receipt was assigned to 6100.
1.15.1.1	6100 FROM QUEUE–The number of TDIs/TDI modules from line 1.15.1 where the receipt was from the Queue.
1.15.1.2	6100 ISSUANCES–The number of TDIs/TDI modules from line 1.15.1 where the receipt was an issuance.
1.15.2	64XX RECEIPTS–The number of TDIs/TDI modules from line 1.15 where the receipt was an assignment in the range 6400 through 6499.
1.15.2.1	64XX ISSUANCES–The number of TDIs/TDI modules from line 1.15 where the receipt was an issuance with an assignment in the range 6400 through 6499.
1.15.3	65XX RECEIPTS–The number of TDIs/TDI modules from line 1.15 where the receipt was an assignment in the range 6500 through 6599.
1.15.3.1	65XX ISSUANCES–The number of TDIs/TDI modules from line 1.15 where the receipt was an issuance with an assignment in the range 6500 through 6599.
1.15.4	68XX/69XX RECEIPTS–The number of TDIs/TDI modules from line 1.15 where the receipt was an assignment in the range 6800 through 6999.
1.15.4.1	68XX/69XX ISSUANCES–The number of TDIs/TDI modules from line 1.15 where the receipt was an issuance with an assignment in the range 6800 through 6999.

1.16   RESERVED (literal only)
1.17   RESERVED (literal only)

<div align="center">**RECEIPT GRADE DATA (literal only)**</div>

1.18   NO. GR. 13 TDI RECEIPTS–The number of TDIs/TDI modules from line 1.1 where the grade level of the TDI is 13.
1.18.1 NO. GR. 13 TDIs ISSUED–The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 13.
1.19   NO. GR. 12 TDI RECEIPTS–The number of TDIs/TDI modules from line 1.1 where the grade level of the TDI is 12.
1.19.1 NO. GR. 12 TDI ISSUED–The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 12.
1.20   NO. GR. 11 TDI RECEIPTS–The number of TDIs/TDI modules from line 1.1 where the grade level of the TDI is 11.
1.20.1 NO. GR. 11 TDI ISSUED–The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 11.
1.21   NO. GR. 09 TDI RECEIPTS–The number of TDIs/TDI modules from line 1.1 where the grade level of the TDI is 9.
1.21.1 NO. GR. 09 TDI ISSUED–The number of TDIs/TDI module issuances from line 1.1 where the grade level of the TDI is 9.

<div align="center">**TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPT) (literal only)**</div>

1.22   NO. TP RECEIPTS–The number of entities associated with line 1.0 which had no TDAs in inventory at the time of receipt.
1.22.1 GRADE 13 TP–The number of entities from line 1.22 where the grade level of the TDI is 13.
1.22.2 GRADE 12 TP–The number of entities from line 1.22 where the grade level of the TDI is 12.
1.22.3 GRADE 11 TP–The number of entities from line 1.22 where the grade level of the TDI is 11.
1.22.4 GRADE 09 TP–The number of entities from line 1.22 where the grade level of the TDI is 9.
1.22.5 TAXPAYER ISSUANCES–The number of entities associated with line 1.1 which had no TDAs in inventory at the time of the TDI issuance.
1.22.5.1 GRADE 13 TP ISSUED–The number of entities from line 1.22.5 where the grade level of the TDI is 13.
1.22.5.2 GRADE 12 TP ISSUED–The number of entities from line 1.22.5 where the grade level of the TDI is 12.
1.22.5.3 GRADE 11 TP ISSUED–The number of entities from line 1.22.5 where the grade level of the TDI is 11.
1.22.5.4 GRADE 09 TP ISSUED–The number of entities from line 1.22.5 where the grade level of the TDI is 9.

<div align="center">**ACTIVITY (LEFT INVENTORY) (literal only)**</div>

2.0   TDI ACTIVITY—The number of TDI/TDI modules removed from Field Collection inventory. The sum of lines 2.1, 2.2, 2.3, 2.4 and 2.7.
2.1   TRANSFERS–OUT–The number of TDIs/TDI modules removed from Field Collection inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.
2.2   NO. TO ACS/CS–The number of TDIs/TDI modules removed from Field Collection inventory because the assignment number changed within the same area to the ACS/CS.
2.3   NO. TO QUEUE–The number of TDIs/TDI modules removed from Field Collection inventory because the assignment number changed within the same area to the Queue.
2.4   NO. TO CSCO–The number of TDIs/TDI modules removed from Field Collection inventory because the assignment number changed within the same area to the CSCO.
2.5   RESERVED (literal only)
2.6   RESERVED (literal only)
2.7   DISPOSITIONS–The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 2.7.1.1, 2.7.1.2, and 2.7.2.1 through 2.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The break-out lines show the sum of the basic categories of disposition: line 2.7.1 IMMEDIATE RESOLUTION (lines 2.7.1.1 plus 2.7.1.2); line 2.7.2 DR/NR DISPOSITIONS (lines 2.7.2.1 through 2.7.2.8); and 2.7.3 OTHER DISP.
2.7.1   IMMEDIATE RESOLUTION–The number of TDI modules from line 2.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 2.7.1.1 and 2.7.1.2.
2.7.1.1 150–RETURN POSTED–The number of TDI modules from line 2.7.1 that went to an Immediate Resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Columns (J) through (R) only.
2.7.1.2 599–RETURN SECURED–The number of TDI modules from line 2.7.1 that were disposed this report period as a result of pending or posted return secured (TC599). Columns (J) through (R) only.
2.7.1.3 RESERVED (literal only)
2.7.2   DR/NR DISPOSITIONS–Columns (A) through (I): The number of TDIs that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.
2.7.2.1 590–NOT LIAB THIS PER–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.
2.7.2.2 591–NO LONGER LIABLE–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.
2.7.2.3 593–UNABLE TO LOCATE–The number of TDI modules from line 2.7.2 closed by a pending of posted TC 593, unable to locate. Columns (J) through (R) only.
2.7.2.4 594–PREVIOUSLY FILED–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.
2.7.2.5 595–REFERRED TO EXAM–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.
2.7.2.6 596–REFERRED TO CID–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 596, referred to Criminal Investigation. Columns (J) through (R) only.
2.7.2.7 597–SURVEYED–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.
2.7.2.8 598–SHELVED–The number of TDI modules from line 2.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
2.7.2.9 RESERVED (literal only)
2.7.3   OTHER DISP– Closures for reasons other than a return or TC59X. An example is a TIN merger.
2.7.4   CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDI entities from line 2.7 were received in Field Collection Areas and the week in which the TDIs were disposed. Columns (A) through (I) only.
2.7.4.1 TC 597/598 CYCLES TO DISP–The number of cycles (weeks) from line 2.7.4 associated with the TDI entities from line 2.7 that were disposed via TC 598. Columns (A) through (I) only.
2.7.5   AVERAGE CYCLES TO DISP–Line 2.7.4 divided by line 2.7. Columns (A) through (I) only.
2.7.6   BRANCH 1–5 DISPOSITIONS–The number of TDIs/TDI module dispositions from line 2.7 where the assignment number is in the range 1000 through 5999.
2.7.7   RESERVED (literal only)
2.7.8   RESERVED (literal only)

<div align="center">**TDI GRADE LEVEL DATA (literal only)**</div>

2.8   NO. GRADE 13 TDI DISP–The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 13.
2.8.1   NO. GRADE 13 IMM RES–The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 13.
2.8.2   NO. GRADE 13 DR/NR–The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 13.
2.9   NO. GRADE 12 TDI DISP–The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 12.
2.9.1   NO. GRADE 12 IMM RES–The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 12.
2.9.2   NO. GRADE 12 DR/NR–The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 12.
2.10   NO. GRADE 11 TDI DISP–The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 11.
2.10.1 NO. GRADE 11 IMM RES–The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 11.
2.10.2 NO. GRADE 11 DR/NR–The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 11.
2.11   NO. GRADE 09 TDI DISP–The number of TDIs/TDI modules from line 2.7 where the grade level of the TDI is 9.
2.11.1 NO. GRADE 09 IMM RES–The number of TDIs/TDI modules Immediate Resolution from line 2.7.1 where the grade level of the TDI is 9.
2.11.2 NO. GRADE 09 DR/NR–The number of TDIs/TDI modules Delayed Resolution/No Results from line 2.7.2 where the grade level of the TDI is 9.

<div align="center">**TP Stand Alone TDI DISP (literal only)**</div>

2.12   NO. TAXPAYERS DISPOSED–The number of entities associated with line 2.7 with no remaining TDAs in inventory at the time of the TDI disposition.

2.12.1 NO. GRADE 13 TP DISP–The number of entities from line 2.12 where the grade level of the TDI is 13.

2.12.1.1 GRADE 13 TP IMM RES–The number of entities with a grade level of 13 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).

2.12.1.2 GRADE 13 TP DR/NR–The number of entities with a grade level of 13 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).

2.12.2 NO. GRADE 12 TP DISP–The number of entities from line 2.12 where the grade level of the TDI is 12.

2.12.2.1 GRADE 12 TP IMM RES–The number of entities with a grade level of 12 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).

2.12.2.2 GRADE 12 TP DR/NR–The number of entities with a grade level of 12 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).

2.12.3 NO. GRADE 11 TP DISP–The number of entities from line 2.12 where the grade level of the TDI is 11.

2.12.3.1 GRADE 11 TP IMM RES–The number of entities with a grade level of 11 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).

2.12.3.2 GRADE 11 TP DR/NR–The number of entities with a grade level of 11 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).

2.12.4 NO. GRADE 09 TP DISP–The number of entities from line 2.12 where the grade level of the TDI is 9.

2.12.4.1 GRADE 09 TP IMM RES–The number of entities with a grade level of 9 of the TDI associated with line 2.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s).

2.12.4.2 GRADE 09 TP DR/NR–The number of entities with a grade level of 9 of the TDI associated with line 2.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s).

2.12.5 NO. TP DISP TC 597/598–The number of entities from line 2.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory.

IDS GENERATED (literal only)

2.13 IDS TDI DISPOSITIONS–The number of TDIs/TDI modules removed from Field Collection inventory from line 2.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.

2.13.1 IDS TP TDI ONLY DISP–The number of Stand–Alone TDIs from line 2.12 removed from Field Collection inventory where Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA.

3.0 RESERVED (literal only)

TDI INVENTORY (literal only)

4.0 NO. TDI INVENTORY–The number of open TDIs/TDI modules in the Field Collection Areas at the end of the report period.

4.1 NO. BRANCH 1–5 –The number of TDIs/TDI modules from line 4.0 where the assignment number is in the range 1000 through 5999.

4.2 NO. BRANCH 6–The number of TDIs/TDI modules from line 4.0 where the assignment number is in the range 6000 through 6999.

4.2.1 NO. 6100–The number of TDIs/TDI modules from line 4.0 where the assignment number is 6100.

4.3 Primary AO VARIES–The number of TDIs where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.

4.4 RESERVED (literal only)

AGE IN FUNCTION (literal only)

4.5 LESS THAN 6 MONTHS–The number of TDIs/TDI modules from line 4.0 residing in Field Collection inventory less than 26 cycles.

4.6 6 MONTHS TO 9 MONTHS–The number of TDIs/TDI modules from line 4.0 where the TDI moved into Field Collection at least 26 cycles but less than 39 cycles ago.

4.7 10 MONTHS TO 15 MONTHS–The number of TDIs/TDI modules from line 4.0 where the TDI moved into Field Collection at least 39 but less than 65 cycles ago.

4.8 16 MONTHS & OVER–The number of TDIs/TDI modules from line 4.0 where the TDI moved into Field Collection at least 65 cycles ago.

4.9 ACCELERATED–The number of TDIs/TDI modules from line 4.0 which have a primary code of (in the entity) V, X, Q, T, Y, P, W, E, U, N, S, L, F or had open TDA on the entity at the time of the TDI issuance.

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

4.10 NO. MODS TY 2007 & PRIOR–The number of TDI modules from line 4.0 where the tax period is 12–31–07 or earlier.

4.11 NO. MODS TY 2008–The number of TDI modules from line 4.0 where the tax period falls in tax year 2008.

4.12 NO. MODS TY 2009–The number of TDI modules from line 4.0 where the tax period falls in tax year 2009.

4.13 NO. MODS TY 2010–The number of TDI modules from line 4.0 where the tax period falls in tax year 2010.

4.14 NO. MODS TY 2011–The number of TDI modules from line 4.0 where the tax period falls in tax year 2011.

4.15 NO. MODS TY 2012–The number of TDI modules from line 4.0 where the tax period falls in tax year 2012.

4.16 NO. MODS TY 2013–The number of TDI modules from line 4.0 where the tax period falls in tax year 2013.

4.16.1 NO. MODS TX PRD 201303–The number of TDI modules from line 4.16 where the tax period is equal to 3–31–2013.

4.16.2 NO. MODS TX PRD 201306–The number of TDI modules from line 4.16 where the tax period is equal to 6–30–2013.

4.16.3 NO MODS TX PRD 201309–The number of TDI modules from line 4.16 where the tax period is equal to 9–30–2013.

4.16.4 NO. MODS TX PRD 201312–The number of TDI modules from line 4.16 where the tax period is equal to 12–31–2013.

4.17 NO. MODS TY 2014–The number of TDI modules from line 4.0 where the tax period falls in tax year 2014.

4.17.1 NO. MODS TX PRD 201403–The number of TDI modules from line 4.17 where the tax period equals 3–31–2014

4.17.2 NO. MODS TX PRD 201406–The number of TDI modules from line 4.17 where the tax period equals 6–30–2014.

4.17.3 NO. MODS TX PRD 201409–The number of TDI modules from line 4.17 where the tax period equals 9–30–2014.

4.17.4 NO. MODS TX PRD 201412–The number of TDI modules from line 4.17 where the tax period equals 12–31–2014.

4.18 NO. MODS TY 2015–The number of TDI modules from line 4.0 where the tax period falls in tax year 2015.

4.18.1 NO. MODS TX PRD 201503–The number of TDI modules from line 4.18 where the tax period is 3–31–2015.

4.18.2 NO. MODS TX PRD 201506–The number of TDI modules from line 4.18 where the tax period is 6–30–2015.

4.18.3 NO. MODS TX PRD 201509–The number of TDI modules from line 4.18 where the tax period is 9–30–2015.

4.18.4 NO. MODS TX PRD 201512–The number of TDI modules from line 4.18 where the tax period is 12–31–2015.

GRADE LEVEL DATA (literal only)

4.19 NO. GRADE 13–The number of TDIs/TDI modules from line 4.0 with a grade code of the TDI of 13.

4.19.1 GRADE 13 WITH TDA–The number of TDI entities from line 4.19 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26.

4.20 NO. GRADE 12–The number of TDIs/TDI modules from line 4.0 with a grade code of the TDI of 12.

4.20.1 GRADE 12 WITH TDA–The number of TDI entities from line 4.20 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26.

4.21 NO. GRADE 11–The number of TDIs/TDI modules from line 4.0 where the grade level of the TDI is 11.

4.21.1 GRADE 11 WITH TDA–The number of TDI entities from line 4.21 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26.

4.22 NO. GRADE 09–The number of TDIs/TDI modules from line 4.0 where the grade level of the TDI is 09.

4.22.1 GRADE 09 WITH TDA–The number of TDI entities from line 4.22 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26.

4.23 TOTAL W/TDA–The total number of TDI entities from line 4.0 with at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26.

4.24 NO. REFUND FREEZE–The number of TDIs/TDI modules from line 4.0 where the taxpayer has a frozen refund.

4.25 NO. FED EMPL/RET–The number of TDIs/TDI modules from line 4.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

4.26 RESERVED (literal only)

4.27 RESERVED (literal only)

4.28 BMF TDI ONLY PYRAMID–The number of BMF PYRAMIDER entities assigned to the Field with no remaining TDAs that meet the pyramiding criteria and with TDIs only and with no associated TDAs.

4.29 RESERVED (literal only)

4.30   NO. MODS MFT 52 000000–The number of TDI Modules from line 4.0 where the MFT = 52 and the tax period shows as 000000 (Columns (J) through (R) only).
4.31   RESERVED (literal only)
4.32   RESERVED (literal only)
4.33   RESERVED (literal only)
5.0   RESERVED (literal only)

<div align="center">

QUEUE (literal only)

TDI RECEIPTS (literal only)

</div>

6.0   RECEIPTS–The number of TDIs/TDI modules received into the Queue. The sum of lines 6.1, 6.2, 6.3, 6.5 and 6.6.
6.1   ISSUANCES–The number of TDIs/TDI modules that went to open TDI status during the report period. Excludes duplicate TDI requests and resequenced (merged) TDIs.
6.2   TRANSFERS–IN–The number of TDIs/TDI modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.
6.3   NO. FROM ACS/CS–The number of TDIs/TDI modules that had a change in assignment within the same area from the ACS/CS to the Queue.
6.3.1   Stand–Alone FR ACS/CS–The number of TDI entities associated with line 6.3 with no remaining TDAs.
6.4   RESERVED (literal only)
6.4.1   RESERVED (literal only)
6.5   NO. FROM CSCO–The number of TDIs/TDI modules that had a change in assignment within the same area from CSCO to the Queue.
6.5.1   Stand–Alone FR CSCO–The number of TDI entities associated with line 6.5 with no remaining TDAs.
6.6   NO. FROM CFf (FIELD COLLECTION)–The number of TDIs/TDI modules that had a change in assignment from Field Collection to the Queue in the same area.
6.6.1   Stand–Alone FR CFf (FIELD COLLECTION)–The number of TDI entities associated with line 6.6 with no remaining TDAs.
6.7   RESERVED (literal only)

<div align="center">

RECEIPT DETAILS (literal only)

</div>

6.8   REISSUED–The number of TDIs/TDI modules from line 6.1 which were issued because a TC 592 reversed an earlier disposition.
6.9   MOD ADDED LATER–The number of TDI module issuances where the TDI mod status cycle is not equal (subsequent) to the Original TDI Cycle.
6.10   ISSUED TY 2013–The number of TDI modules from line 6.1 issued for tax year 2013.
6.10.1 RESERVED (literal only)
6.11   ISSUED TY 2012–The number of TDI modules from line 6.1 where the tax period is in tax year 2012.
6.12   ISSUED TY 2014–The number of TDI modules from line 6.1 where the tax period is in tax year 2014.
6.12.1 ISSUED TX PRD 201406–The number of TDI modules from line 6.1 where the tax period is 6–30–2014.
6.12.2 ISSUED TX PRD 201409–The number of TDI modules from line 6.1 where the tax period is 9–30–2014.
6.12.3 ISSUED TX PRD 201412–The number of TDI modules from line 6.1 where the tax period is 12–31–2014.
6.13   ISSUED TY 2015–The number of TDI modules from line 6.1 where the tax period is in tax year 2015.
6.13.1 ISSUED TX PRD 201503–The number of TDI modules from line 6.1 where the tax period is 3–31–2015.
6.13.2 ISSUED TX PRD 201506–The number of TDI modules from line 6.1 where the tax period is 6–30–2015.
6.13.3 ISSUED TX PRD 201509–The number of TDI modules from line 6.1 where the tax period is 9–30–2015.
6.14   FROM ACS/CS 0600–The number of TDIs/TDI modules from line 6.3 where the assignment on ACS/CS had been 0600, indicating this TDIs/TDI modules and/or related TDAs had previously been in the Queue.
6.14.1 FROM ACS/CS 0600 W/TDA–The number of TDI entities from line 6.14 with at least one related TDA.
6.14.2 TY 2007 & PRIOR–The number of TDI modules from line 6.14 with a tax period of 12–31–2007 or prior.
6.15   FROM SFR 8000–The number of TDIs/TDI modules from line 6.5 where the previous assignment was in Compliance Services Collection Operations as 8000, indicating the Automated Substitute for Return program.
6.15.1 FROM SFR 8000 W/TDA–The number of TDI entities from line 6.15 where the TDI has at least one associated TDA.
6.15.2 MODS TY 2007 & PRIOR–The number of TDI modules from line 6.15 where the tax period is 12–31–2007 or prior.
6.15.3 MODS TY 2008–The number of TDI modules from line 6.15 where the tax period is in 2008.
6.15.4 MODS TY 2009–The number of TDI modules from line 6.15 where the tax period is in 2009.
6.15.5 MODS TY 2010–The number of TDI modules from line 6.15 where the tax period is in 2010.
6.15.6 MODS TY 2011–The number of TDI modules from line 6.15 where the tax period is in 2011.
6.15.7 RESERVED (literal only)
6.16   FROM BR 1–5 –The number of TDIs/TDI modules from line 6.6 where the assignment in Field Collection Areas was from 1000 through 5999.
6.16.1 FROM BR 1–5 W/TDA–The number of TDI entities from line 6.16 where the TDI has at least one associated TDA.
6.16.2 RESERVED (literal only)
6.17   RESERVED (literal only)

<div align="center">

RECEIPT GRADE DATA (literal only)

</div>

6.18   NO. GR. 13 TDI RECEIPTS–The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 13.
6.18.1 NO. GR. 13 TDI ISSUED–The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 13.
6.19   NO. GR. 12 TDI RECEIPTS–The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 12.
6.19.1 NO. GR. 12 TDI ISSUED–The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 12.
6.20   NO. GR. 11 TDI RECEIPTS–The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 11.
6.20.1 NO. GR. 11 TDI ISSUED–The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 11.
6.21   NO. GR. 09 TDI RECEIPTS–The number of TDIs/TDI modules from line 6.0 where the grade level of the TDI is 9.
6.21.1 NO. GR. 09 TDI ISSUED–The number of TDIs/TDI module issuances from line 6.1 where the grade level of the TDI is 9.

<div align="center">

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPT) (literal only)

</div>

6.22   NO. TP RECEIPTS–The number of entities associated with line 6.0 which had no TDAs in inventory at the time of receipt.
6.22.1 GRADE 13 TP–The number of entities from line 6.22 where the grade level of the TDI is 13.
6.22.2 GRADE 12 TP–The number of entities from line 6.22 where the grade level of the TDI is 12.
6.22.3 GRADE 11 TP–The number of entities from line 6.22 where the grade level of the TDI is 11.
6.22.4 GRADE 09 TP–The number of entities from line 6.22 where the grade level of the TDI is 9.
6.22.5 TAXPAYER ISSUANCES–The number of entities associated with line 6.1 which had no TDAs in inventory at the time of the TDI issuance.
6.22.5.1 GRADE 13 TP ISSUED–The number of entities from line 6.22.5 where the grade level of the TDI is 13.
6.22.5.2 GRADE 12 TP ISSUED–The number of entities from line 6.22.5 where the grade level of the TDI is 12.
6.22.5.3 GRADE 11 TP ISSUED–The number of entities from line 6.22.5 where the grade level of the TDI is 11.
6.22.5.4 GRADE 09 TP ISSUED–The number of entities from line 6.22.5 where the grade level of the TDI is 9.

<div align="center">

ACTIVITY (LEFT INVENTORY) (literal only)

</div>

7.0   TDI ACTIVITY–The number of TDIs/TDI modules removed from Queue inventory. The sum of lines 7.1, 7.2, 7.4, 7.5 and 7.7.
7.1   TRANSFERS–OUT–The number of TDIs/TDI modules removed from Queue inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.
7.2   NO. TO ACS/CS–The number of TDIs/TDI modules removed from Queue inventory because the assignment number changed to ACS/CS within the same area.
7.3   RESERVED (literal only)
7.4   NO. TO CSCO–The number of TDIs/TDIs modules removed from Queue inventory because the assignment number changed to CSCO within the same area.

7.5	NO. TO CFI (FIELD COLLECTION)–The number of TDIs/TDI modules removed from Queue Inventory because the assignment number changed to Field Collection within the same area.

7.5   NO. TO CFI (FIELD COLLECTION)–The number of TDIs/TDI modules removed from Queue Inventory because the assignment number changed to Field Collection within the same area.

7.6   RESERVED (literal only)

7.7   DISPOSITIONS–The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 7.7.1.1, 7.7.1.2, and 7.7.2.1 through 7.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The break-out lines show the sum of the basic categories of disposition: line 7.7.1 IMMEDIATE RESOLUTION (lines 7.7.1.1 plus 7.7.1.2); line 7.7.2 DR/NR DISPOSITIONS (lines 7.7.2.1 through 7.7.2.8); and 7.7.3 OTHER DISP.

7.7.1   IMMEDIATE RESOLUTION–The number of TDI modules from line 7.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 7.7.1.1 and 7.7.1.2 (Columns (A) through (I)).

7.7.1.1   150–RETURN POSTED–The number of TDI modules from line 7.7.1 that went to an immediate resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Columns (J) through (R) only.

7.7.1.2   599–RETURN SECURED–The number of TDI modules from line 7.7.1 that were disposed of this report period due to a pending or posted return secured (TC599). Columns (J) through (R) only.

7.7.1.3   RESERVED (literal only)

7.7.2   DR/NR DISPOSITIONS–Columns (A) through (I): The number of TDIs from line 7.7 that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.

7.7.2.1   590–NOT LIAB THIS PER–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.

7.7.2.2   591–NO LONGER LIABLE–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.

7.7.2.3   593–UNABLE TO LOCATE–The number of TDI modules from line 7.7.2 closed by a pending of posted TC 593, unable to locate. Columns (J) through (R) only.

7.7.2.4   594–PREVIOUSLY FILED–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.

7.7.2.5   595–REFERRED TO EXAM–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.

7.7.2.6   596–REFERRED TO CID–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 596, referred to Criminal Investigation. Columns (J) through (R) only.

7.7.2.7   597–SURVEYED–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.

7.7.2.8   598–SHELVED–The number of TDI modules from line 7.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.

7.7.2.9   RESERVED (literal only)

7.7.3   OTHER DISP– Closures for reasons other than a return or TC59X. An example is a TIN merger.

7.7.4   CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDI entities from line 2.7 were received in the Queue and the week in which the TDIs were disposed. Columns (A) through (I) only.

7.7.4.1   TC 597/598 CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDIs from line 2.7 were received in the Queue and the week in which the TDIs were disposed via TC 598, shelved. Columns (A) through (I) only.

7.7.5   AVERAGE CYCLES TO DISP– Line 7.7.4 divided by line 7.7. Columns (A) through (I) only.

7.7.6   DISPTX PRD 2007 & PRIOR–The number of TDI module dispositions from line 7.7 where the tax period is for 12–31–2007 or prior. Columns (J) through (R) only.

7.7.7   RESERVED (literal only)

7.7.8   NO. 7100 DISPOSED–The number of modules from Line 7.7 where assignment number equals 71XX.

<p align="center">TDI GRADE LEVEL DATA (literal only)</p>

7.8   NO. GRADE 13 TDI DISP–The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 13.

7.8.1   NO. GRADE 13 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 13.

7.8.2   NO. GRADE 13 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 13.

7.9   NO. GRADE 12 TDI DISP–The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 12.

7.9.1   NO. GRADE 12 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 12.

7.9.2   NO. GRADE 12 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 12.

7.10   NO. GRADE 11 TDI DISP–The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 11.

7.10.1   NO. GRADE 11 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 11.

7.10.2   NO. GRADE 11 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 11.

7.11   NO. GRADE 09 TDI DISP–The number of TDIs/TDI module dispositions from line 7.7 where the grade level of the TDI is 9.

7.11.1   NO. GRADE 09 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 7.7.1 where the grade level of the TDI is 9.

7.11.2   NO. GRADE 09 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 7.7.2 where the grade level of the TDI is 9.

<p align="center">TAXPAYER Stand Alone DISPOSITIONS (literal only)</p>

7.12   NO. TAXPAYERS DISPOSED–The number of entities associated with line 7.7 with no remaining TDAs in inventory at the time of the TDI disposition. Columns (A) through (I) only.

7.12.1.   NO. GRADE 13 TP DISP–The number of entities from line 7.12 where the grade level of the TDI is 13. Columns (A) through (I) only.

7.12.1.1   GRADE 13 TP IMM RES–The number of entities with a grade level of 13 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

7.12.1.2   GRADE 13 TP DR/NR–The number of entities with a grade level of 13 of the TDI associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

7.12.2   NO. GRADE 12 TP DISP–The number of entities from line 7.12 where the grade level of the TDI is 12. Columns (A) through (I) only.

7.12.2.1   GRADE 12 TP IMM RES–The number of entities with a grade level of 12 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

7.12.2.2   GRADE 12 TP DR/NR–The number of entities with a grade level of 12 of the TDI associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

7.12.3   NO. GRADE 11 TP DISP–The number of entities from line 7.12 where the grade level of the TDI is 11. Columns (A) through (I) only.

7.12.3.1   GRADE 11 TP IMM RES–The number of entities with a grade level of 11 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

7.12.3.2   GRADE 11 TP DR/NR–The number of entities with a grade level of 11 associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

7.12.4   NO. GRADE 09 TP DISP–The number of entities from line 7.12 where the grade level of the TDI is 9. Columns (A) through (I) only.

7.12.4.1   GRADE 09 TP IMM RES–The number of entities where the grade level of the TDI is 9 associated with line 7.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

7.12.4.2   GRADE 09 TP DR/NR–The number of entities with a grade level of the TDI of 9 associated with line 7.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

7.12.5   NO. TP DISP TC 597/598–The number of entities from line 7.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory. Columns (A) through (I) only.

IDS GENERATED (literal only)

7.13   IDS TDI DISPOSITIONS–The number of TDIs/TDI modules removed from inventory from line 7.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.

7.13.1   IDS TP TDI ONLY DISP–The number of Stand–Alone TDIs from line 7.12 removed from inventory where Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA. Columns (A) through (I) only.

8.0   RESERVED (literal only)

<p align="center">TDI INVENTORY (literal only)</p>

9.0   NO. TDI INVENTORY–The number of open TDIs/TDI modules in the Queue at the end of the report period.

9.1   RESERVED (literal only)

| 9.2 | RESERVED (literal only) |
| 9.2.1 | RESERVED (literal only) |

9.2 RESERVED (literal only)

9.2.1 RESERVED (literal only)

9.3 Primary AO VARIES–The number of TDIs in the Queue where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.

9.4 RESERVED (literal only)

AGE IN FUNCTION (literal only)

9.5 LESS THAN 6 MONTHS–The number of TDIs/TDI modules from line 9.0 residing in the Queue inventory less than 26 cycles.

9.6 6 MONTHS TO 9 MONTHS–The number of TDIs/TDI modules from line 9.0 where the TDI moved into the Queue at least 26 cycles but less than 39 cycles ago.

9.7 10 MONTHS TO 15 MONTHS–The number of TDIs/TDI modules from line 9.0 where the TDI moved into the Queue at least 39 cycles but less than 65 cycles ago.

9.8 16 MONTHS & OVER–The number of TDIs/TDI modules from line 9.0 where the TDI moved into the Queue at least 65 cycles ago.

9.9 ACCELERATED–The number of TDIs/TDI modules from the line 9.0 which have a primary code of V, X, Q, T, Y, P, W, E, U, N, S, L, F or had open TDA on the entity at the time of the TDI issuance.

TAX PERIOD (literal only)

9.10 NO. MODS TY 2007 & PRIOR–The number of TDI modules from line 9.0 where the tax period falls is 12–31–2007 or earlier. Columns (J) through (R) only.

9.11 NO. MODS TY 2008–The number of TDI modules from line 9.0 where the tax period falls in tax year 2008. Columns (J) through (R) only.

9.12 NO. MODS TY 2009–The number of TDI modules from line 9.0 where the tax period falls in tax year 2009. Columns (J) through (R) only.

9.13 NO. MODS TY 2010–The number of TDI modules from line 9.0 where the tax period falls in tax year 2010. Columns (J) through (R) only.

9.14 NO. MODS TY 2011–The number of TDI modules from line 9.0 where the tax period falls in tax year 2011. Columns (J) through (R) only.

9.15 NO. MODS TY 2012–The number of TDI modules from line 9.0 where the tax period falls in tax year 2012. Columns (J) through (R) only.

9.16 NO. MODS TY 2013–The number of TDI modules from line 9.0 where the tax period falls in tax year 2013. Columns (J) through (R) only.

9.16.1 NO. MODS TX PRD 201303–The number of TDI modules from line 9.16 where the tax period is equal to 3–31–2013. Columns (J) through (R) only.

9.16.2 NO. MODS TX PRD 201306–The number of TDI modules from line 9.16 where the tax period is equal to 6–30–2013. Columns (J) through (R) only.

9.16.3 NO MODS TX PRD 201309–The number of TDI modules from line 9.16 where the tax period is equal to 9–30–2013. Columns (J) through (R) only.

9.16.4 NO. MODS TX PRD 201312–The number of TDI modules from line 9.16 where the tax period is equal to 12–31–2013. Columns (J) through (R) only.

9.17 NO. MODS TY 2014–The number of TDI modules from line 9.0 where the tax period falls in tax year 2014. Columns (J) through (R) only.

9.17.1 NO. MODS TX PRD 201403–The number of TDI modules from line 9.17 where the tax period is equal to 3–31–2014. Columns (J) through (R) only.

9.17.2 NO. MODS TX PRD 201406–The number of TDI modules from line 9.17 where the tax period is equal to 6–30–2014. Columns (J) through (R) only.

9.17.3 NO. MODS TX PRD 201409–The number of TDI modules from line 9.17 where the tax period is equal to 9–30–2014. Columns (J) through (R) only.

9.17.4 NO. MODS TX PRD 201412–The number of TDI modules from line 9.17 where the tax period is equal to 12–31–2014. Columns (J) through (R) only.

9.18 NO. MODS TY 2015–The number of TDI modules from line 9.0 where the tax period falls in tax year 2015. Columns (J) through (R) only.

9.18.1 NO. MODS TX PRD 201503–The number of TDI modules from line 9.18 where the tax period is equal to 3–31–2015. Columns (J) through (R) only.

9.18.2 NO. MODS TX PRD 201506–The number of TDI modules from line 9.18 where the tax period is equal to 6–30–2015. Columns (J) through (R) only.

9.18.3 NO. MODS TX PRD 201509–The number of TDI modules from line 9.18 where the tax period is equal to 9–30–2015. Columns (J) through (R) only.

9.18.4 NO. MODS TX PRD 201512–The number of TDI modules from line 9.18 where the tax period is equal to 12–31–2015. Columns (J) through (R) only.

GRADE LEVEL DATA (literal only)

9.19 NO. GRADE 13–The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 13.

9.19.1 GRADE 13 WITH TDA–The number of TDI entities from line 9.19 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24, or 26. Columns (A) through (I) only.

9.20 NO. GRADE 12–The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 12.

9.20.1 GRADE 12 WITH TDA–The number of TDI entities from line 9.20 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24, or 26. Columns (A) through (I) only.

9.21 NO. GRADE 11–The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 11.

9.21.1 GRADE 11 WITH TDA–The number of TDI entities from line 9.21 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

9.22 NO. GRADE 09–The number of TDIs/TDI modules from line 9.0 where the grade level of the TDI is 9.

9.22.1 GRADE 09 WITH TDA–The number of TDI entities from line 9.22 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

9.23 TOTAL W/TDA–The total number of TDI entities from line 9.0 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

9.24 NO. REFUND FREEZE–The number of TDIs/TDI modules from line 9.0 where the taxpayer has a frozen refund.

9.25 NO. FED EMPL/RET–The number of TDIs/TDI modules from line 9.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

9.26 RESERVED (literal only)

9.27 7100 INVENTORY–The number of modules from Line 9.0, NO. TDI INVENTORY, where assignment number equals 71XX.

9.28 RESERVED (literal only)

9.29 RESERVED (literal only)

9.30 NO. MODS MFT 52 000000–Number of TDI Modules from line 9.0 where the MFT = 52 and the tax period shows as 000000. Columns (J) through (R) only.

9.31 Q TDI ONLY PYRAMID–The number of BMF PYRAMIDER entities assigned to the Queue with no remaining TDAs that meet the pyramiding criteria with TDIs only and with no associated TDAs. Columns (A) through (I) only.

9.32 RESERVED (literal only)

9.33 RESERVED (literal only)

10.0 RESERVED (literal only)

ACS/CS (literal only)
TDI RECEIPTS (literal only)

11.0 RECEIPTS–The number of TDIs/TDI modules received by ACS/CS. The sum of lines 11.1, 11.2, 11.4, 11.5 and 11.6.

11.1 ISSUANCES–The number of TDIs/TDI modules that went to open TDI status during the report period. Excludes duplicate TDI requests and resequenced (merged) TDIs.

11.2 TRANSFERS–IN–The number of TDIs/TDI modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.

11.3 RESERVED (literal only)

11.3.1 RESERVED (literal only)

11.4 NO. FROM QUEUE–The number of TDIs/TDI modules that had a change in assignment from the Queue to the ACS/CS within the same area.

11.4.1 STAND ALONE FROM QUEUE–The number of TDI entities associated with line 11.4 with no remaining TDAs. Columns (A) through (I) only.

11.5 NO. FROM CSCO–The number of TDIs/TDI modules that had a change in assignment from CSCO to the ACS/CS within the same area.

11.5.1 STAND ALONE FROM CSCO–The number of TDI entities associated with line 11.5 with no remaining TDAs. Columns (A) through (I) only.

11.6 NO. FROM CFf (Field Collection)–The number of TDIs/TDI modules that had a change in assignment from Field Collection to the ACS/CS within the same area.

11.6.1 STAND ALONE FROM CFf (Field Collection)–The number of TDI entities associated with line 11.6 with no remaining TDAs. Columns (A) through (I) only.

11.7 RESERVED (literal only)

RECEIPT DETAILS (literal only)

11.8 REISSUED–The number of TDIs/TDI modules from line 11.1 which were issued because a TC 592 reversed an earlier disposition.

11.9 MOD ADDED LATER–The number of TDI module issuances where the TDI mod status cycle is not equal (subsequent) to the Original TDI Cycle. Columns (J) through (R) only.

11.10 ISSUED TY 2013–The number of TDI modules from line 11.1 where the tax period is in tax year 2013. Columns (J) through (R) only.

11.10.1 RESERVED (literal only)

11.11 ISSUED TY 2012–The number of TDI modules from line 11.1 where the tax period is in tax year 2012. Columns (J) through (R) only.

11.12 ISSUED TY 2014–The number of TDI modules from line 11.1 where the tax period is in tax year 2014. Columns (J) through (R) only.

11.12.1 ISSUED TX PRD 201406–The number of TDI modules from line 11.1 where the tax period is 6–30–2014. Columns (J) through (R) only.

11.12.2 ISSUED TX PRD 201409–The number of TDI modules from line 11.1 where the tax period is 9–30–2014. Columns (J) through (R) only.

11.12.3 ISSUED TX PRD 201412–The number of TDI modules from line 11.1 where the tax period is 12–31–2014. Columns (J) through (R) only.

11.13 ISSUED TY 2015–The number of TDI modules from line 11.1 where the tax period is in tax year 2015. Columns (J) through (R) only.

11.13.1 ISSUED TX PRD 201503–The number of TDI modules from line 11.1 where the tax period is 3–31–2015. Columns (J) through (R) only.

11.13.2 ISSUED TX PRD 201506–The number of TDI modules from line 11.1 where the tax period is 6–30–2015. Columns (J) through (R) only.

11.13.3 ISSUED TX PRD 201509–The number of TDI modules from line 11.1 where the tax period is 9–30–2015. Columns (J) through (R) only.

11.14 NO. RECEIPTS 0110–The number of TDIs/TDI modules from line 11.0 where the assignment is 0110.

11.14.1 NO. 0110 ISSUED–The number of TDIs/TDI modules from line 11.1 where the assignment is 0110.

11.15 NO. RECEIPTS TO 06XX–The number of TDIs/TDI modules from line 11.0 where the assignment is from 0600 through 0699, indicating the taxpayer had been assigned to the Queue prior to going to ACS/CS.

11.15.1 NO. TO 0600–The number of TDIs/TDI modules from line 11.15 where the assignment equals 0600, indicating a system generated assignment from Queue to ACS/CS, rather than a manual request.

11.15.1.1 NO. ISSUED 0600–The number of TDIs/TDI modules from line 11.1 where the assignment equals 0600, indicating that at the time of the issuance the taxpayer had related TDAs and/or a TDI assigned to ACS/CS.

11.15.1.2 NO. 0600 W/TDA–The number of TDI entities from line 11.15.1 with an associated TDA. Columns (A) through (I) only.

11.15.1.3 0600 TY 2007 & PRIOR–The number of TDI modules from line 11.15.1 for tax period 12–31–2007 or prior. Columns (J) through (R) only.

11.15.1.4 0600 TY 2013–The number of TDI modules from line 11.15.1 for a tax period in tax year 2013. Columns (J) through (R) only.

11.15.2 NO. RECEIPTS 0601–0606–The number of TDIs/TDI modules from line 11.15 where the receipt was to an assignment number from 0601 through 0606, indicating the TDIs/TDI modules were manually requested from the Queue.

11.16 NO. FROM SFR 8000–The number of TDIs/TDI modules from line 11.5 where the assignment in Compliance Services Collection Operations (CSCO) was 8000, indicating the Automated Substitute for Return program.

11.16.1 NO. FR SFR 8000 W/TDA–The number of TDI entities from line 11.16 with at least one related TDA. Columns (A) through (I) only.

11.16.2 MODS FR 8000 TY 2012–The number of TDI modules from line 11.16 for a tax period in 2012. Columns (J) through (R) only.

11.16.3 MODS FR 8000 TY 2013–The number of TDI modules from line 11.16 for a tax period in 2013. Columns (J) through (R) only.

11.17 RESERVED (literal only)

RECEIPT GRADE DATA (literal only)

11.18 NO. GR. 13 TDI RECEIPTS–The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 13.

11.18.1 NO. GR. 13 TDI ISSUED–The number of TDIs/TDI modules issuances from line 11.1 where the grade level of the TDI is 13.

11.19 NO. GR. 12 TDI RECEIPTS–The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 12.

11.19.1 NO. GR. 12 TDI ISSUED–The number of TDIs/TDI modules issuances from line 11.1 where the grade level of the TDI is 12.

11.20 NO. GR. 11 TDI RECEIPTS–The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 11.

11.20.1 NO. GR. 11 TDI ISSUED–The number of TDIs/TDI module issuances from line 11.1 where the grade level of the TDI is 11.

11.21 NO. GR. 09 TDI RECEIPTS–The number of TDIs/TDI modules from line 11.0 where the grade level of the TDI is 9.

11.21.1 NO. GR. 09 TDI ISSUED–The number of TDIs/TDI module issuances from line 11.1 where the grade level of the TDI is 9.

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPT) (literal only)

11.22 NO. TP RECEIPTS–The number of entities associated with line 11.0 which had no TDAs in inventory at the time of receipt. Columns (A) through (I) only.

11.22.1 GRADE 13 TP–The number of entities from line 11.22 where the grade level of the TDI is 13. Columns (A) through (I) only.

11.22.2 GRADE 12 TP–The number of entities from line 11.22 where the grade level of the TDI is 12. Columns (A) through (I) only.

11.22.3 GRADE 11 TP–The number of entities from line 11.22 where the grade level of the TDI is 11. Columns (A) through (I) only.

11.22.4 GRADE 09 TP–The number of entities from line 11.22 where the grade level of the TDI is 9. Columns (A) through (I) only.

11.22.5 TAXPAYER ISSUANCES–The number of entities associated with line 11.1 which had no TDAs in inventory at the time of the TDI issuance. Columns (A) through (I) only.

11.22.5.1 GRADE 13 TP ISSUED–The number of entities from line 11.22.5 where the grade level of the TDI is 13. Columns (A) through (I) only.

11.22.5.2 GRADE 12 TP ISSUED–The number of entities from line 11.22.5 where the grade level of the TDI is 12. Columns (A) through (I) only.

11.22.5.3 GRADE 11 TP ISSUED–The number of entities from line 11.22.5 where the grade level of the TDI is 11. Columns (A) through (I) only.

11.22.5.4 GRADE 09 TP ISSUED–The number of entities from line 11.22.5 where the grade level of the TDI is 9. Columns (A) through (I) only.

ACTIVITY (LEFT INVENTORY) (literal only)

12.0 TDI ACTIVITY–The number of TDIs/TDI modules removed from ACS/CS inventory. The sum of lines 12.1, 12.3, 12.4, 12.5 and 12.7.

12.1 TRANSFERS–OUT–The number of TDIs/TDI modules removed from ACS/CS inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.

12.2 RESERVED (literal only)

12.3 NO. TO QUEUE–The number of TDIs/TDI modules removed from ACS/CS inventory because the assignment number changed to the Queue within the same area.

12.4 NO. TO CSCO–The number of TDIs/TDI modules removed from ACS/CS inventory because the assignment number changed to CSCO within the same area.

12.5 NO. TO CFf (FIELD COLLECTION)–The number of TDIs/TDI modules removed from ACS/CS inventory because the assignment number was changed to Field Collection within the same area.

12.6 RESERVED (literal only)

12.7 DISPOSITIONS–The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 12.7.1.1, 12.7.1.2, and 12.7.2.1 through 12.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The breakout lines show the sum of the basic categories of disposition: line 12.7.1 IMMEDIATE RESOLUTION (lines 12.7.1.1 plus 12.7.1.2); line 12.7.2 DR/NR DISPOSITIONS (lines 12.7.2.1 through 12.7.2.8); and 12.7.3 OTHER DISP.

12.7.1 IMMEDIATE RESOLUTION–Columns (A), (B), (D), (F), (H), (J) and (R): The number of TDI modules from line 12.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 12.7.1.1 and 12.7.1.2.

12.7.1.1 150–RETURN POSTED–The number of TDI modules from line 12.7.1 that went to an immediate resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610). Columns (J) through (R) only.

12.7.1.2 599–RETURN SECURED–The number of TDI modules from line 12.7.1 that were disposed this report period as a result of pending or posted return secured (TC599). Columns (J) through (R) only.

12.7.1.3 RESERVED (literal only)

12.7.2 DR/NR DISPOSITIONS–Columns (A) through (I): The number of TDIs from line 12.7 that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.

12.7.2.1 590–NOT LIAB THIS PER–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.

12.7.2.2 591–NO LONGER LIABLE–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.

12.7.2.3 593–UNABLE TO LOCATE–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 593, unable to locate. Columns (J) through (R) only.

12.7.2.4 594–PREVIOUSLY FILED–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.

12.7.2.5 595–REFERRED TO EXAM–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.

12.7.2.6 596–REFERRED TO CID–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 596, Criminal Investigation referral. Columns (J) through (R) only.

12.7.2.7 597–SURVEYED–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.

12.7.2.8 598–SHELVED–The number of TDI modules from line 12.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
12.7.2.9 RESERVED (literal only)
12.7.3 OTHER DISP– Closures for reasons other than a return or TC 59X. An example is a TIN merger.
12.7.4 CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDI entities from line 12.7 were received in ACS/CS and the week in which the TDIs were disposed. Columns (A) through (I) only.
12.7.4.1 TC 597/598 CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDI entities from line 12.7 were received in ACS/CS and the week in which the TDIs were disposed via TC 598, shelved. Columns (A) through (I) only.
12.7.5 AVERAGE CYCLES TO DISP–Line 12.7.4 divided by line 12.7. Columns (A) through (I) only.
12.7.6 NO DISP 06XX–The number of TDIs/TDI module dispositions from line 12.7 where the assignment number is in the range 0600 through 0699.
12.7.7 RESERVED (literal only)
12.7.8 RESERVED (literal only)

TDI GRADE LEVEL DATA (literal only)

12.8 NO. GRADE 13 TDI DISP–The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 13.
12.8.1 NO. GRADE 13 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 13.
12.8.2 NO. GRADE 13 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 13.
12.9 NO. GRADE 12 TDI DISP–The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 12.
12.9.1 NO. GRADE 12 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 12.
12.9.2 NO. GRADE 12 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 12.
12.10 NO. GRADE 11 TDI DISP–The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 11.
12.10.1 NO. GRADE 11 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 11.
12.10.2 NO. GRADE 11 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 11.
12.11 NO. GRADE 09 TDI DISP–The number of TDIs/TDI module dispositions from line 12.7 where the grade level of the TDI is 9.
12.11.1 NO. GRADE 09 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 12.7.1 where the grade level of the TDI is 9.
12.11.2 NO. GRADE 09 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 12.7.2 where the grade level of the TDI is 9.

TP STAND ALONE DISP: (literal only)

12.12 NO. TAXPAYERS DISPOSED–The number of entities associated with line 12.7 with no remaining TDAs in inventory at the time of the TDI disposition. Columns (A) through (I) only.
12.12.1 NO. GRADE 13 TP DISP–The number of entities from line 12.12 where the grade level of the TDI is 13. Columns (A) through (I) only.
12.12.1.1 GRADE 13 TP IMM RES–The number of entities with a grade level of the TDI of 13 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.1.2 GRADE 13 TP DR/NR–The number of entities with a grade level of the TDI of 13 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.2. NO. GRADE 12 TP DISP–The number of entities from line 12.12 where the grade level of the TDI is 12. Columns (A) through (I) only.
12.12.2.1 GRADE 12 TP IMM RES–The number of entities with a grade level of the TDI of 12 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.2.2 GRADE 12 TP DR/NR–The number of entities with a grade level of the TDI of 12 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.3 NO. GRADE 11 TP DISP–The number of entities from line 12.12 where the grade level of the TDI is 11. Columns (A) through (I) only.
12.12.3.1 GRADE 11 TP IMM RES–The number of entities with a grade level of the TDI of 11 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.3.2 GRADE 11 TP DR/NR–The number of entities with a grade level of the TDI of 11 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.4 NO. GRADE 09 TP DISP–The number of entities from line 12.12 where the grade level of the TDI is 9. Columns (A) through (I) only.
12.12.4.1 GRADE 09 TP IMM RES–The number of entities with a grade level of the TDI of 9 associated with line 12.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.
12.12.4.2 GRADE 09 TP DR/NR–The number of entities with a grade level of the TDI of 9 associated with line 12.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.
12.12.5 NO. TP'S DISP TC 597/598–The number of entities from line 12.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory. Columns (A) through (I) only.

IDS GENERATED (literal only)

12.13 IDS TDI/MOD DISPOSITIONS–The number of TDIs/TDI modules removed from inventory from line 12.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.
12.13.1 IDS TP TDI ONLY DISP–The number of Stand Alone TDIs from line 12.13 removed from inventory where the Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA. Columns (A) through (I) only.
13.0 RESERVED (literal only)

TDI INVENTORY (literal only)

14.0 NO. TDI INVENTORY–The number of open TDIs/TDI modules in the ACS/CS at the end of the report period.
14.1 NO. 0110–The number of TDIs/TDI modules from line 14.0 where the assignment number is 0110.
14.2 NO. 06XX–The number of TDIs/TDI modules from line 14.0 where the assignment number is in the range 0600 through 0699.
14.2.1 NO. 0600–The number of TDIs/TDI modules from line 14.0 where the assignment number is 0600.
14.3 Primary AO VARIES–The number of TDIs where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.
14.4 RESERVED (literal only)

AGE IN FUNCTION (literal only)

14.5 LESS THAN 6 MONTHS–The number of TDIs/TDI modules from line 14.0 residing in ACS/CS inventory less than 26 cycles.
14.6 6 MONTHS TO 9 MONTHS–The number of TDIs/TDI modules from line 14.0 where the TDI moved into ACS/CS at least 26 cycles but less than 39 cycles ago.
14.7 10 MONTHS TO 15 MONTHS–The number of TDIs/TDI modules from line 14.0 where the TDI moved into ACS/CS at least 39 cycles but less than 65 cycles ago.
14.8 16 MONTHS & OVER–The number of TDIs/TDI modules from line 14.0 where the TDI moved into ACS/CS at least 65 cycles ago.
14.9 ACCELERATED–The number of TDIs/TDI modules from line 14.0 which have a primary code of V, X, Q, T, Y, P, W, E, U, N, S, L, F or had open TDA on the entity at the time of the TDI issuance.

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

14.10 NO. MODS TY 2007 & PRIOR–The number of TDI modules from line 14.0 where the tax period is 12–31–2007 or earlier. Columns (J) through (R) only.
14.11 NO. MODS TY 2008–The number of TDI modules from line 14.0 where the tax period falls in tax year 2008. Columns (J) through (R) only.
14.12 NO. MODS TY 2009–The number of TDI modules from line 14.0 where the tax period falls in tax year 2009. Columns (J) through (R) only.
14.13 NO. MODS TY 2010–The number of TDI modules from line 14.0 where the tax period falls in tax year 2010. Columns (J) through (R) only.
14.14 NO. MODS TY 2011–The number of TDI modules from line 14.0 where the tax period falls in tax year 2011. Columns (J) through (R) only.
14.15 NO. MODS TY 2012–The number of TDI modules from line 14.0 where the tax period falls in tax year 2012. Columns (J) through (R) only.
14.16 NO. MODS TY 2013–The number of TDI modules from line 14.0 where the tax period falls in tax year 2013. Columns (J) through (R) only.
14.16.1 NO. MODS TX PRD 201303–The number of TDI modules from line 14.16 where the tax period is equal to 3–31–2013. Columns (J) through (R) only.
14.16.2 NO. MODS TX PRD 201306–The number of TDI modules from line 14.16 where the tax period is equal to 6–30–2013. Columns (J) through (R) only.
14.16.3 NO MODS TX PRD 201309–The number of TDI modules from line 14.16 where the tax period is equal to 9–30–2013. Columns (J) through (R) only.
14.16.4 NO. MODS TX PRD 201312–The number of TDI modules from line 14.16 where the tax period is equal to 12–31–2013. Columns (J) through (R) only.
14.17 NO. MODS TY 2014–The number of TDI modules from line 14.0 where the tax period falls in tax year 2014. Columns (J) through (R) only.

14.17.1 NO. MODS TX PRD 201403–The number of TDI modules from line 14.17 where the tax period is equal to 3–31–2014. Columns (J) through (R) only.
14.17.2 NO. MODS TX PRD 201406–The number of TDI modules from line 14.17 where the tax period is equal to 6–30–2014. Columns (J) through (R) only.
14.17.3 NO. MODS TX PRD 201409–The number of TDI modules from line 14.17 where the tax period is equal to 9–30–2014. Columns (J) through (R) only.
14.17.4 NO. MODS TX PRD 201412–The number of TDI modules from line 14.17 where the tax period is equal to 12–31–2014. Columns (J) through (R) only.
14.18 NO. MODS TY 2015–The number of TDI modules from line 14.0 where the tax period falls in tax year 2015. Columns (J) through (R) only.
14.18.1 NO. MODS TX PRD 201503–The number of TDI modules from line 14.18 where the tax period is equal to 3–31–2015. Columns (J) through (R) only.
14.18.2 NO. MODS TX PRD 201506–The number of TDI modules from line 14.18 where the tax period is equal to 6–30–2015. Columns (J) through (R) only.
14.18.3 NO. MODS TX PRD 201509–The number of TDI modules from line 14.18 where the tax period is equal to 9–30–2015. Columns (J) through (R) only.
14.18.4 NO. MODS TX PRD 201512–The number of TDI modules from line 14.18 where the tax period is equal to 12–31–2015. Columns (J) through (R) only.

<p align="center">GRADE LEVEL DATA (literal only)</p>

14.19 NO. GRADE 13–The number of TDIs/TDI modules from line 14.0 where the grade level of the TDI is 13.
14.19.1 GRADE 13 WITH TDA–The number of TDI entities from line 14.19 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.20 NO. GRADE 12–The number of TDIs/TDI modules from line 14.0 where the grade level of the TDI is 12.
14.20.1 GRADE 12 WITH TDA–The number of TDI entities from line 14.20 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.21 NO. GRADE 11–The number of TDIs/TDI modules from line 14.0 with grade level of the TDI of 11.
14.21.1 GRADE 11 WITH TDA–The number of TDI entities from line 14.21 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.22 NO. GRADE 09–The number of TDIs/TDI modules from line 14.0 where the grade level of the TDI is 9.
14.22.1 GRADE 09 WITH TDA–The number of TDI entities from line 14.22 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.23 TOTAL W/TDA–The total number of TDI entities from line 14.0 which have an open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.
14.24 NO. REFUND FREEZE–The number of TDIs/TDI modules from line 14.0 where the taxpayer has a frozen refund.
14.25 NO. FED EMPL/RET–The number of TDIs/TDI modules from line 14.0 where the taxpayer is currently designated as either a federal employee or federal retiree.
14.26 RESERVED (literal only)
14.27 RESERVED (literal only)
14.28 RESERVED (literal only)
14.29 RESERVED (literal only)
14.30 NO. MODS MFT 52 000000–Number of TDI modules from line 14.0 where the MFT = 52 and the tax period shows as 000000. Columns (J) through (R) only.
14.31 RESERVED (literal only)
14.32 ACS TDI ONLY PYRAMID–The number of BMF PYRAMIDING entities assigned to ACS with no remaining TDAs that meet the pyramiding criteria with TDIs only and with no associated TDAs. Columns (A) through (F) only.
14.33 RESERVED (literal only)
15.0 RESERVED (literal Only)

<p align="center">Compliance Services Collection Operations (literal only)</p>
<p align="center">TDI RECEIPTS (literal only)</p>

16.0 RECEIPTS–The number of TDIs/TDI modules received into CSCO. The sum of lines 16.1, 16.2, 16.3, 16.4 and 16.6.
16.1 ISSUANCES TO CSCO–The number of TDIs/TDI modules that went to open TDI status during the report period to an assignment number in the range 8000 through 8999. Excludes duplicate TDI requests and resequenced (merged) TDIs.
16.2 TRANSFERS–IN–The number of TDIs/TDI modules that had a change in area office code from another area to the area being reported, indicating the taxpayer has moved into the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.
16.3 NO. FROM ACS/CS–The number of TDIs/TDI modules that changed assignment from the (ACS/CS) to CSCO within the same area.
16.3.1 STAND ALONE FR ACS/CS–The number of TDI entities associated with line 16.3 with no remaining TDAs. Columns (A) through (I) only.
16.4 NO. FROM QUEUE–The number of TDIs/TDI modules that had a change in assignment from the Queue to CSCO within the same area.
16.4.1 STAND ALONE FR QUEUE–The number of TDI entities associated with line 16.4 with no remaining TDAs. Columns (A) through (I) only.
16.5 RESERVED (literal only)
16.5.1 RESERVED (literal only)
16.6 NO. FROM CFf (Field Collection)–The number of TDIs/TDI modules that had a change in assignment from Field Collection to the CSCO for the same area.
16.6.1 STAND ALONE FR CFf (Field Collection)–The number of TDI entities associated with line 16.6 with no remaining TDAs. Columns (A) through (I) only.
16.7 RESERVED (literal only)

<p align="center">RECEIPT DETAILS (literal only)</p>

16.8 REISSUED–The number of TDIs/TDI modules from line 16.1 which were issued because a TC 592 reversed an earlier disposition.
16.9 MOD ADDED LATER–The number of TDI module issuances where the TDI mod status cycle is not equal (subsequent) to the Original TDI Cycle. Columns (J) through (R) only.
16.10 ISSUED TY 2013–The number of TDI modules from line 16.1 where the tax period is in tax year 2013. Columns (J) through (R) only.
16.10.1 RESERVED (literal only)
16.11 ISSUED TY 2012–The number of TDI modules from line 16.1 where the tax period is in tax year 2012. Columns (J) through (R) only.
16.12 ISSUED TY 2014–The number of TDI modules from line 16.1 where the tax period is in tax year 2014. Columns (J) through (R) only.
16.12.1 ISSUED TX PRD 201406–The number of TDI modules from line 16.1 where the tax period equals 6–30–2014. Columns (J) through (R) only.
16.12.2 ISSUED TX PRD 201409–The number of TDI modules from line 16.1 where the tax period equals 9–30–2014. Columns (J) through (R) only.
16.12.3 ISSUED TX PRD 201412–The number of TDI modules from line 16.1 where the tax period equals 12–31–2014. Columns (J) through (R) only.
16.13 ISSUED TY 2015–The number of TDI modules from line 16.1 where the tax period is in tax year 2015. Columns (J) through (R) only.
16.13.1 ISSUED TX PRD 201503–The number of TDI modules from line 16.1 where the tax period equals 3–31–2015. Columns (J) through (R) only.
16.13.2 ISSUED TX PRD 201506–The number of TDI modules from line 16.1 where the tax period equals 6–30–2015. Columns (J) through (R) only.
16.13.3 ISSUED TX PRD 201509–The number of TDI modules from line 16.1 where the tax period equals 9–30–2015. Columns (J) through (R) only.
16.14 SFR 8000 RECEIPTS–The number of TDIs/TDI modules from line 16.0 where the receipt was to an assignment 8000, indicating the Substitute for Return program.
16.14.1 SFR 8000 ISSUANCES–The number of TDIs/TDI modules from line 16.1 where issuance was to an assignment 8000, indicating the Substitute for Return program.
16.14.2 RESERVED (literal only)
16.14.3 RESERVED (literal only)
16.15 8600/01 A6020B RECEIPTS–The number of TDIs/TDI Modules receipts from line 16.0 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
16.15.1 8600/01 A6020B ISSUANCES–The number of TDIs/TDI Modules receipts from line 16.1 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
16.15.1.1 RESERVED (literal only)
through
16.17

<p align="center">RECEIPT GRADE DATA (literal only)</p>

16.18 NO. GR. 13 TDI RECEIPTS–The number of TDIs/TDI modules from line 16.0 when the grade level of the TDI is 13.

16.18.1   NO. GR. 13 TDI ISSUED–The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 13.
16.19   NO. GR. 12 TDI RECEIPTS–The number of TDIs/TD modules from line 16.0 when the grade level of the TDI is 12.
16.19.1   NO. GR. 12 TDI ISSUED–The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 12.
16.20   NO. GR. 11 TDI RECEIPTS–The number of TDIs/TDI modules from line 16.0 where the grade level of the TDI is 11.
16.20.1   NO. GR. 11 TDI ISSUED–The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 11.
16.21   NO. GR. 09 TDI RECEIPTS–The number of TDIs/TDI modules from line 16.0 where the grade level of the TDI is 9.
16.21.1   NO. GR. 09 TDI ISSUED–The number of TDIs/TDI module issuances from line 16.1 where the grade level of the TDI is 9.

TAXPAYER RECEIPTS (NO TDA AT TIME OF RECEIPTS) (literal only)

16.22   NO. TP RECEIPTS–The number of entities associated with line 16.0 which had no TDAs in inventory at the time of receipt. Columns (A) through (I) only.
16.22.1   GRADE 13 TP–The number of entities from line 16.22 where the grade level of the TDI is 13. Columns (A) through (I) only.
16.22.2   GRADE 12 TP–The number of entities from line 16.22 where the grade level of the TDI is 12. Columns (A) through (I) only.
16.22.3   GRADE 11 TP–The number of entities from line 16.22 where the grade level of the TDI is 11. Columns (A) through (I) only.
16.22.4   GRADE 09 TP–The number of entities from line 16.22 where the grade level of the TDI is 9. Columns (A) through (I) only.
16.22.5   TAXPAYER ISSUANCES–The number of entities associated with line 16.1 which had no TDAs in inventory at the time of the TDI issuance. Columns (A) through (I) only.
16.22.5.1 GRADE 13 TP ISSUED–The number of entities from line 16.22.5 where the grade level of the TDI is 13. Columns (A) through (I) only.
16.22.5.2 GRADE 12 TP ISSUED–The number of entities from line 16.22.5 where the grade level of the TDI is 12. Columns (A) through (I) only.
16.22.5.3 GRADE 11 TP ISSUED–The number of entities from line 16.22.5 where the grade level of the TDI is 11. Columns (A) through (I) only.
16.22.5.4 GRADE 09 TP ISSUED–The number of entities from line 16.22.5 where the grade level of the TDI is 9. Columns (A) through (I) only.

ACTIVITY (LEFT INVENTORY) (literal only)

17.0   TDI ACTIVITY–The number of TDIs/TDI modules removed from CSCO inventory. The sum of lines 17.1, 17.2, 17.3, 17.5 and 17.7.
17.1   TRANSFERS–OUT–The number of TDIs/TDI modules removed from CSCO inventory that had a change in area office code to another area from the area being reported, indicating the taxpayer has moved from the area being reported, had a change in BOD that caused the case to move, or responsibility of the case moved between the SB/SE and W&I organizations.
17.2   NO. TO ACS/CS–The number of TDIs/TDI modules removed from CSCO inventory because the assignment number changed to an ACS/CS within the same area.
17.3   NO. TO QUEUE–The number of TDIs/TDI modules removed from CSCO inventory because the assignment number changed to the Queue for the same area.
17.4   RESERVED (literal only)
17.5   NO. TO CFf (FIELD COLLECTION)–The number of TDIs/TDI modules removed from CSCO inventory because the assignment number changed to Field Collection for the same area.
17.6   RESERVED (literal only)
17.7   DISPOSITIONS–The number of TDIs/TDI modules that left inventory by moving to Immediate Resolution status, Delayed Resolution/No Results status or were otherwise disposed (e.g. account merger satisfied the delinquency). Lines 17.7.1.1, 17.7.1.2, and 17.7.2.1 through 17.7.2.8 show the Transaction Codes which closed the TDIs/TDI modules. The breakout lines show the sum of the basic categories of disposition: line 17.7.1 IMMEDIATE RESOLUTION (lines 17.7.1.1 plus 17.7.1.2); line 17.7.2 DR/NR DISPOSITIONS (lines 17.7.2.1 through 17.7.2.8); and 2.7.3 OTHER DISP.
17.7.1   IMMEDIATE RESOLUTION–Columns (A), (B), (D), (F), (H), (J) and (R): The number of TDI notice modules from line 17.7 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 17.7.1.1 and 17.7.1.2.
17.7.1.1   150–RETURN POSTED–The number of TDI modules from line 17.7.1 that went to an Immediate Resolution status this period due to a pending or posted return (TC50) or remittance with a return (TC610). Columns (J) through (R) only.
17.7.1.2   599–RETURN SECURED–The number of TDI modules from line 17.7.1 that were disposed this report period as a result of pending or posted return secured (TC599). Columns (J) through (R) only.
17.7.1.3   RESERVED (literal only)
17.7.2   DR/NR DISPOSITIONS–Columns (A) through (I): The number of TDIs that went to a Delayed Resolution/No Results status with no remaining modules in open or Immediate Resolution status. Columns (J) through (R): The total number of TDI modules disposed by TCs 590, 591, 593, 594, 595, 596, 597 and 598.
17.7.2.1   590–NOT LIAB THIS PER–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 590, not liable this period. Columns (J) through (R) only.
17.7.2.2   591–NO LONGER LIABLE–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 591, no longer liable. Columns (J) through (R) only.
17.7.2.3   593–UNABLE TO LOCATE–The number of TDI modules from line 17.7.2 closed by a pending of posted TC 593, unable to locate. Columns (J) through (R) only.
17.7.2.4   594–PREVIOUSLY FILED–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 594, return previously filed. Columns (J) through (R) only.
17.7.2.5   595–REFERRED TO EXAM–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 595, referred to Examination. Columns (J) through (R) only.
17.7.2.6   596–REFERRED TO CI–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 596, Criminal Investigation referral. Columns (J) through (R) only.
17.7.2.7   597–SURVEYED–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 597, surveyed. Columns (J) through (R) only.
17.7.2.8   598–SHELVED–The number of TDI modules from line 17.7.2 closed by a pending or posted TC 598, shelved. Columns (J) through (R) only.
17.7.2.9   RESERVED (literal only)
17.7.3   OTHER DISP– Closures for reasons other than a return or TC59X. An example is a TIN merger.
17.7.4   CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDI entities from line 17.7 were received in the CSCO and the week in which the TDIs were disposed. Columns (A) through (I) only.
17.7.4.1   TC 597/598 CYCLES TO DISP–The number of cycles (weeks) elapsed between the time TDI entities from line 17.7 were received in the CSCO and the week in which the TDIs were disposed via TC 598, shelved. Columns (A) through (I) only.
17.7.5   AVERAGE CYCLES TO DISP–Line 17.7.4 divided by line 17.7 Columns (A) through (I) only.
17.7.6   SFR 8000/8001 DISPOSITIONS–The number of TDIs/TDI modules dispositions from line 17.7 where the assignment number is 8000 or 8001, indicating the Substitute for Return program.
17.7.7   A6020B 8600/01 DISPOSITIONS–The number of TDIs/TDI Module dispositions from line 17.7 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.
17.7.8   RESERVED (literal only)

TDI GRADE LEVEL DATA (literal only)

17.8   NO. GRADE 13 TDI DISP–The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 13.
17.8.1   NO. GRADE 13 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 13.
17.8.2   NO. GRADE 13 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 13.
17.9   NO. GRADE 12 TDI DISP–The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 12.
17.9.1   NO. GRADE 12 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 12.
17.9.2   NO. GRADE 12 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 12.
17.10   NO. GRADE 11 TDI DISP–The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 11.
17.10.1   NO. GRADE 11 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 11.
17.10.2   NO. GRADE 11 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 11.
17.11   NO. GRADE 09 TDI DISP–The number of TDIs/TDI module dispositions from line 17.7 where the grade level of the TDI is 9.
17.11.1   NO. GRADE 09 IMM RES–The number of TDIs/TDI module Immediate Resolution dispositions from line 17.7.1 where the grade level of the TDI is 9.
17.11.2   NO. GRADE 09 DR/NR–The number of TDIs/TDI module Delayed Resolution/No Results dispositions from line 17.7.2 where the grade level of the TDI is 9.

TAXPAYER Stand Alone TDI DISP (literal only)

17.12   NO. TAXPAYERS DISPOSED–The number of entities associated with line 17.7 with no remaining TDAs in inventory at the time of the TDI disposition. Columns (A) through (I) only.
17.12.1   NO. GRADE 13 TP DISP–The number of entities from line 17.12 where the grade level of the TDI is 13. Columns (A) through (I) only.
17.12.1.1 GRADE 13 TP IMM RES–The number of entities with a grade level of the TDI of 13 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

17.12.1.2 GRADE 13 TP DR/NR–The number of entities with a grade level of the TDI of 13 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

17.12.2   NO. GRADE 12 TP DISP–The number of entities from line 17.12 where the grade level of the TDI is 12. Columns (A) through (I) only.

17.12.2.1 GRADE 12 TP IMM RES–The number of entities with a grade level of the TDI of 12 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

17.12.2.2 GRADE 12 TP DR/NR–The number of entities with a grade level of the TDI of 12 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

17.12.3   NO. GRADE 11 TP DISP–The number of entities from line 17.12 where the grade level of the TDI is 11. Columns (A) through (I) only.

17.12.3.1 GRADE 11 TP IMM RES–The number of entities with a grade level of the TDI of 11 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

17.12.3.2 GRADE 11 TP DR/NR–The number of entities with a grade level of the TDI of 11 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

17.12.4   NO. GRADE 09 TP DISP–The number of entities from line 17.12 where the grade level of the TDI is 9. Columns (A) through (I) only.

17.12.4.1 GRADE 09 TP IMM RES–The number of entities with a grade level of the TDI of 9 associated with line 17.7.1 with no remaining TDAs in inventory at the time of the Immediate Resolution TDI disposition(s). Columns (A) through (I) only.

17.12.4.2 GRADE 09 TP DR/NR–The number of entities with a grade level of the TDI of 9 associated with line 17.7.2 with no remaining TDAs in inventory at the time of the Delayed Resolution/No Results TDI disposition(s). Columns (A) through (I) only.

17.12.5   NO. TP DISP TC 597/598–The number of entities from line 17.12 where all the TDI modules were disposed by either TC 597 or TC 598 and there are no remaining TDAs in inventory. Columns (A) through (I) only.

IDS GENERATED (literal only)

17.13   IDS TDI DISPOSITIONS–The number of TDIs/TDI modules removed from inventory from line 17.7 where the Closing Code indicated the closing transaction came from the Inventory Delivery System.

17.13.1   IDS TP TDI ONLY DISP–The number of Stand–Alone TDIs from line 17.13 removed from inventory where Closing Code indicated the closing transaction came from the Inventory Delivery System and there is no remaining TDA. Columns (A) through (I) only.

18.0   RESERVED (literal only)

TDI INVENTORY (literal only)

19.0   NO. TDI INVENTORY–The number of open TDIs/TDI modules in CSCO at the end of the report period.

19.1   NO. A6020B 8600 OR 8601–The number of TDIs/TDI modules from line 19.0 where the assignment number ends with 8600 or 8601, indicating the Automated 6020B program.

19.2   NO. SFR 8000 OR 8001–The number of TDIs/TDI modules from line 19.0 where the assignment number is 8000 or 8001, indicating the Automated Substitute for Return program.

19.2.1   NO. SFR 8000/8001 W/TDA–The number of TDI entities line 19.2 where the assignment number is 8000 or 8001 and there is at least one associated TDA in status 22, 24 or 26. Columns (A) through (I) only.

19.3   Primary AO VARIES–The number of TDIs where the AO Primary Location Code (PLC) in the Taxpayer Entity record is different than the AO of assignment.

19.4   RESERVED (literal only)

AGE IN FUNCTION (literal only)

19.5   LESS THAN 6 MONTHS–The number of TDIs/TDI modules from line 19.0 residing in CSCO inventory less than 26 cycles.

19.6   6 MONTHS TO 9 MONTHS–The number of TDIs/TDI modules from line 19.0 where the TDI moved into CSCO at least 26 cycles but less than 39 cycles ago.

19.7   10 MONTHS TO 15 MONTHS–The number of TDIs/TDI modules from line 19.0 where the TDI moved into CSCO at least 39 cycles but less than 65 cycles ago.

19.8   16 MONTHS & OVER–The number of TDIs/TDI modules from line 19.0 where the TDI moved into CSCO at least 65 cycles ago.

19.9   ACCELERATED–The number of TDIs/TDI modules from line 19.0 which have a primary code of V, X, Q, T, Y, P, W, E, U, N, S, L, F or had open TDA on the entity at the time of the TDI issuance.

TAX PERIOD (NOT INCLUDING MFT 52 000000) (literal only)

19.10   NO. MODS TY 2007 & PRIOR–The number of TDI modules from line 19.0 where the tax period is 12–31–2007 or earlier. Columns (J) through (R) only.

19.11   NO. MODS TY 2008–The number of TDI modules from line 19.0 where the tax period falls in tax year 2008. Columns (J) through (R) only.

19.12   NO. MODS TY 2009–The number of TDI modules from line 19.0 where the tax period falls in tax year 2009. Columns (J) through (R) only.

19.13   NO. MODS TY 2010–The number of TDI modules from line 19.0 where the tax period falls in tax year 2010. Columns (J) through (R) only.

19.14   NO. MODS TY 2011–The number of TDI modules from line 19.0 where the tax period falls in tax year 2011. Columns (J) through (R) only.

19.15   NO. MODS TY 2012–The number of TDI modules from line 19.0 where the tax period falls in tax year 2012. Columns (J) through (R) only.

19.16   NO. MODS TY 2013–The number of TDI modules from line 19.0 where the tax period falls in tax year 2013. Columns (J) through (R) only.

19.16.1   NO. MODS TX PRD 201303–The number of TDI modules from line 19.16 where the tax period is equal to 3–31–2013. Columns (J) through (R) only.

19.16.2   NO. MODS TX PRD 201306–The number of TDI modules from line 19.16 where the tax period is equal to 6–30–2013. Columns (J) through (R) only.

19.16.3   NO MODS TX PRD 201309–The number of TDI modules from line 19.16 where the tax period is equal to 9–30–2013. Columns (J) through (R) only.

19.16.4   NO. MODS TX PRD 201312–The number of TDI modules from line 19.16 where the tax period is equal to 12–31–2013. Columns (J) through (R) only.

19.17   NO. MODS TY 2014–The number of TDI modules from line 19.0 where the tax period falls in tax year 2014. Columns (J) through (R) only.

19.17.1   NO. MODS TX PRD 201403–The number of TDI modules from line 19.17 where the tax period equals 3–31–2014. Columns (J) through (R) only.

19.17.2   NO. MODS TX PRD 201406–The number of TDI modules from line 19.17 where the tax period equals 6–30–2014. Columns (J) through (R) only.

19.17.3   NO. MODS TX PRD 201409–The number of TDI modules from line 19.17 where the tax period equals 9–30–2014. Columns (J) through (R) only.

19.17.4   NO. MODS TX PRD 201412–The number of TDI modules from line 19.17 where the tax period equals 12–31–2014. Columns (J) through (R) only.

19.18   NO. MODS TY 2015–The number of TDI modules from line 19.0 where the tax period falls in tax year 2015. Columns (J) through (R) only.

19.18.1   NO. MODS TX PRD 201503–The number of TDI modules from line 19.18 where the tax period is 3–31–2015. Columns (J) through (R) only.

19.18.2   NO. MODS TX PRD 201506–The number of TDI modules from line 19.18 where the tax period is 6–30–2015. Columns (J) through (R) only.

19.18.3   NO. MODS TX PRD 201509–The number of TDI modules from line 19.18 where the tax period is 9–30–2015. Columns (J) through (R) only.

19.18.4   NO. MODS TX PRD 201512–The number of TDI modules from line 19.18 where the tax period is 12–31–2015. Columns (J) through (R) only.

GRADE LEVEL DATA (literal only)

19.19   NO. GRADE 13–The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 13.

19.19.1   GRADE 13 WITH TDA–The number of TDI entities from line 19.19 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

19.20   NO. GRADE 12–The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 12.

19.20.1   GRADE 12 WITH TDA–The number of TDI entities from line 19.20 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

19.21   NO. GRADE 11–The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 11.

19.21.1   GRADE 11 WITH TDA–The number of TDI entities from line 19.21 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

19.22   NO. GRADE 09–The number of TDIs/TDI modules from line 19.0 where the grade level of the TDI is 9.

19.22.1   GRADE 09 WITH TDA–The number of TDI entities from line 19.22 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

19.23   TOTAL W/TDA–The total number of TDIs from line 19.0 which have at least one open associated Taxpayer Delinquent Account (TDA) in status 22, 24 or 26. Columns (A) through (I) only.

19.24   NO. REFUND FREEZE–The number of TDIs/TDI modules from line 19.0 where the taxpayer has a frozen refund.

19.25   NO. FED EMPL/RET–The number of TDIs/TDI modules from line 19.0 where the taxpayer is currently designated as either a federal employee or federal retiree.

19.26	NO. 8001–The number of TDIs/TDI modules from line 19.0 where the assignment number is 8001, indicating the Substitute for Return program.
19.27	RESERVED (literal only)
19.28	RESERVED (literal only)
19.29	RESERVED (literal only)
19.30	NO. MODS MFT 52 000000–Number of TDI Modules from line 19.0 where the MFT = 52 and the tax period shows as 000000. Columns (J) through (R).
19.31	RESERVED (literal only)
19.32	RESERVED (literal only)
19.33	CSCO TDI ONLY PYRAMID–The number of BMF PYRAMIDER entities assigned to CSCO with no remaining TDAs that meet the pyramiding criteria with TDIs only and with no associated TDAs. Columns (A) through (I).
20.0	RESERVED (literal only)

Exhibit 5.2.4-5
Taxpayer Delinquency Investigation Monthly Reports
Report Symbols NO–5000–3 & NO–5000–4
Part 2–TDI Closing Codes

Columns   NO–5000–3 & NO–5000–4

(A) IMF MODULES–Total of IMF TDI module counts associated with Part 1, Column (O) (includes mainly nonfiler, but can include old stop filer, CAWR and manually requested modules as well).

(B) IMF WI MODULES–Total of TDI module counts associated with Part 1, Column (L) where the BOD code of taxpayer is currently Wage and Investment (W&I).

(C) FEDERAL MODULES–Total of IMF TDI modules from Part 1, Column (R) where the federal employee/retiree code is on.

(D) NMF/EPMF MODULES–The total number of NMF and EPMF TDI module associated with Part 1, Column (Q).

(E) TOTAL BMF MODULES–Total BMF TDI module counts associated with Part 1, Column (P).

(F) BMF FORM 941–MFT 01 module counts associated with Part 2, Column (E).

(G) BMF FORM 940–MFT 10 module counts associated with Part 2, Column (E).

(H) BMF FORM 1120–MFT 02 module counts associated with Part 2, Column (E).

(I) BMF OTHER–All other modules for MFTs on the BMF associated with Part 2, Column (E) not shown in columns (F), (G) and (H).

(J) TE/GE MODULES–The total number of BMF modules associated with Part 1, Column (P) where the BOD code of taxpayer is currently Tax Exempt/Government Entity (TE/GE).

(K) LB MODULES–The total number of BMF modules associated with Part 1, Column (P) where the BOD code of taxpayer is currently Large Business and International (LB&I).

TC 590 NOT LIABLE (literal only)

1.1 CC 000, 066–All TC 590s posted prior to the implementation of (CC) closing codes (system generated). Closing code 066 is reserved for ICS.
1.2 CLOSING CD 001–Not liable for annual return–Short period return posted (system generated).
1.3 CLOSING CD 002–Suppressed FOD delinquency (system generated).
1.4 CLOSING CD 003–Suppressed period prior to return due date (system generated).
1.5 CLOSING CD 004–Alternate return filing requirement–not liable this MFT and period (system generated).
1.6 CLOSING CD 014–Not liable this period–subsidiary organization.
1.7 CLOSING CD 019–Suppressed in notice status.
1.8 CLOSING CD 020–Not liable this period.
1.9 CLOSING CD 021–Not liable this period as income below filing requirement.
1.10 CC 025, 050, 075–Not liable this period.

Note:

Closing codes 025–049 are reserved for ACS/CS use, 050–074 are reserved for Field Collection use and 075–099 are reserved for CSCO use. Submission Processing also uses closing codes 075–099 on EO/EP notices. Regardless of the closing code used the disposition will be credited to the function assigned the case.

1.11 CC 026, 051, 076–Not liable this period as taxpayer's income below filing requirement.
1.12 CC 027, 052, 077–No return secured this period. Little or no tax due.
1.13 CC 028, 053, 078–No return secured this period as taxpayer due refund.
1.14 CC 038, 063–Not liable this period determination made after 6020(b) or Substitute for Return (SFR) classification.
1.15 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).
1.16 CLOSING CD 099–Not liable this period. Determination made after systemic exchange with state tax authorities.

TC 591 NO LONGER LIABLE (literal only)

2.1 CC 000, 066–All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on an earlier module with the same MFT unless the disposition is from ICS which uses closing code 066.
2.2 CLOSING CD 001–No longer liable for return–Final short period return posted (system generated).
2.3 CLOSING CD 010–Filing requirement deleted–Suppressed module (system generated).
2.4 CLOSING CD 011–Form 11 filing requirement deleted after notice issuance (system generated).
2.5 CLOSING CD 020–No longer liable for return.
2.6 CC 025, 050, 075–No longer liable for return.
2.7 CC 038, 063–No longer liable for return determination made after case classified as 6020(b) or Substitute for Return (SFR).
2.8 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).
2.9 CLOSING CD 099–No longer liable. Determination made after exchange with state tax authorities.

TC 594 PREVIOUSLY FILED (literal only)

3.1 CLOSING CD 022–Return previously filed.
3.2 CLOSING CD 023–Filed as spouse on joint return.
3.3 CC 033, 058, 083–Return previously filed.
3.4 CC 034, 059, 084–Filed as spouse on previously filed joint return.
3.5 CC 038, 063, 064–Return previously filed determination after case classified as 6020(b) or SFR case.
3.6 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

TC 599 RETURN SECURED (literal only)

4.1 CLOSING CD 006–Return being processed (system generated).
4.2 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).
4.3 CLOSING CD 017–Unprocessable return. Used by Submission Processing.
4.4 CLOSING CD 018–Return in progress on or after due date. Used by Submission Processing.
4.5 CLOSING CD 024–Return secured.

4.6 CC 038, 063–6020(b) or SFR processed for assessment due to inadequate or no response from taxpayer.

4.7 CC 009, 039, 064, 089–6020(b) or ASFR program resulted in agreement by taxpayer or acceptable return from taxpayer.

4.8 CC 040, 065, 090–Reserved for CC 040 and 065. CC 090 indicates return processed under the Employment Tax Adjustment Program (ETAP).

4.9 CC 042, 067, 092–Return secured from taxpayer in bankruptcy.

4.10 CC 044, 069, 094–Taxable return secured.

4.11 CC 046, 071, 096–Non–taxable return secured.

4.12 CC 049, 074, 099–Return secured. Closing Code 099 is generated on blocks out of balance at the campuses after the delinquency check by Submission Processing. Closing Code 074 is used by Exempt Organizations for subsequent returns secured during an examination of an exempt organization. Closing Code 049 is reserved.

TC 593 UNABLE TO LOCATE (literal only)

5.1 CC 000, 066–System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (unable to locate) unless the disposition is from ICS which uses closing code 066.

5.2 CC 032, 057, 082–Unable to locate.

5.3 CC 038, 063–Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program.

5.4 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

5.5 CC 030, 056, 080– IMF Unable to Contact.

Note:

IMF only.

Exhibit 5.2.4-6
Return Delinquency Monthly Notice Reports
Report Symbols NO–5000–3–NOT & NO–5000–4–NOT
Part 1–TDI Notices

NO–5000–3NOT, 4NOT
TOTAL BMF (literal only)

Columns (A) FIRST NOTICE–BMF First Notice counts.
(B) SECOND NOTICE–BMF Second Notice counts.
(C) THIRD NOTICE–BMF Third Notice counts.
(D) FOURTH NOTICE–BMF Fourth Notice counts.

TOTAL IMF (literal only)

(E) FIRST NOTICE–IMF First Notice counts.
(F) SECOND NOTICE–IMF Second Notice counts.
(G) THIRD NOTICE–IMF Third Notice counts.
(H) FOURTH NOTICE–IMF Fourth Notice counts.

W&I IMF & SB/SE IMF (literal only)
(I) FIRST NOTICE–IMF first notice counts from column E where the BOD of the taxpayer is W&I.
(J) SECOND NOTICE– IMF second notice counts from column F where the BOD of the taxpayer is W&I.
(K) THIRD NOTICE–IMF third notice counts from column G where the BOD of the taxpayer is W&I.
(L) FOURTH NOTICE–IMF fourth notice counts from column H where the BOD of the taxpayer is W&I.
(M) FIRST NOTICE–IMF first notice counts from column E where the BOD of the taxpayer is SB/SE.
(N) SECOND NOTICE–IMF second notice counts from column F where the BOD of the taxpayer is SB/SE.
(O) THIRD NOTICE IMF third notice counts from column G where the BOD of the taxpayer is SB/SE.
(P) FOURTH NOTICE–IMF fourth notice counts from column H where the BOD of the taxpayer is SB/SE.

IMF FEDERAL & W&I FEDERAL (literal only)
(Q) FIRST NOTICE–IMF First Notice counts from Column E on federal employee or federal retirees.
(R) SECOND NOTICE–IMF Second Notice counts from Column F on federal employee or federal retirees.
(S) THIRD NOTICE–IMF Third Notice counts from Column G on federal employee or federal retirees.
(T) FOURTH NOTICE–IMF Fourth Notice counts from Column H on federal employee or federal retirees.
(U) FIRST NOTICE–IMF First Notice counts from Column E on federal employee or federal retirees where the BOD of the taxpayer is W&I.
(V) SECOND NOTICE–IMF Second Notice counts from Column F on federal employee or federal retirees where the BOD of the taxpayer is W&I.
(W) THIRD NOTICE–IMF Third Notice counts from Column G on federal employee or federal retirees where the BOD of the taxpayer is W&I.
(X) FOURTH NOTICE–IMF Fourth Notice counts from Column H on federal employee or federal retirees where the BOD of the taxpayer is W&I.

BMF LB & BMF TE (literal only)
(AA) FIRST NOTICE–BMF First Notice counts from column A where the BOD of the taxpayer is LB&I.
(BB) SECOND NOTICE–BMF Second Notice counts from column B where the BOD of the taxpayer is LB&I.
(CC) THIRD NOTICE–BMF Third Notice counts from column C where the BOD of the taxpayer is LB&I.
(DD) FOURTH NOTICE–BMF Fourth Notice counts from column D where the BOD of the taxpayer is LB&I.
(EE) FIRST NOTICE–BMF First Notice counts from column A where the BOD of the taxpayer is TE/GE.
(FF) SECOND NOTICE–BMF Second Notice counts from column B where the BOD of the taxpayer is TE/GE.
(GG) THIRD NOTICE–BMF Third Notice counts from column C where the BOD of the taxpayer is TE/GE.
(HH) FOURTH NOTICE–BMF Fourth Notice counts from column D where the BOD of the taxpayer is TE/GE.

BMF SB/SE & Assgn 8600 (literal only)
(II) FIRST NOTICE–BMF First Notice counts from column A where the BOD of the taxpayer is SB/SE.
(JJ) SECOND NOTICE–BMF Second Notice counts from column B where the BOD of the taxpayer is SB/SE.
(KK) THIRD NOTICE–BMF Third Notice counts from column C where the BOD of the taxpayer is SB/SE.
(LL) FOURTH NOTICE–BMF Fourth Notice counts from column D where the BOD of the taxpayer is SB/SE.
(MM) FIRST NOTICE–BMF First Notice counts from column A where the Assignment number ends with 8600 (future use for automated 6020B).
(NN) SECOND NOTICE–BMF Second Notice counts from column B where the Assignment number ends with 8600 (future use for automated 6020B).
(OO) THIRD NOTICE–BMF Third Notice counts from column C where the Assignment number ends with 8600 (future use for automated 6020B).
(PP) FOURTH NOTICE–BMF Fourth Notice counts from column D where the Assignment number ends with 8600 (future use for automated 6020B).

ISSUANCES (literal only)
1.0 TOTAL ISSUANCES–The number of TDI notice modules issued this report period.
1.1 RESERVED (literal only)

DISPOSITIONS (literal only)
2.0 TOTAL DISPOSITIONS–The number of TDI notice modules that were closed this report period. The following lines 2.1 through 2.3 are breakout lines showing how the Return Delinquency Notice (aka TDI Notice) was closed. Lines 2.1.1, 2.1.2 and 2.2.1 through 2.2.8 show the Transaction Codes which closed the Notice module. The breakout lines show the sum of the basic categories of Disposition: 2.1 TOTAL IMMED. RESOLUTION (lines 2.1.1 plus 2.1.2); 2.2 TOTAL DR/NR (2.2.1 through 2.2.9); and 2.3 Other DISP.

2.1 TOTAL IMMED. RESOLUTION–The number of TDI notice modules from line 2.0 that went to an Immediate Resolution status this report period due to a TC 150, 610 or 599 whichever TC post first. See lines 2.1.1 and 2.1.2.

2.1.1 150–RETURN POSTED–The number of TDI notice modules that went to an Immediate Resolution status this period due to a pending or posted return (TC150) or remittance with a return (TC610).

2.1.2 599–RETURN SECURED–The number of TDI notice modules that were disposed this report period as a result of pending or posted return secured (TC599).

2.2 TOTAL DR/NR–The number of TDI notice modules from line 2.0 that were disposed this report period by other than TCs 150, 610, or 599. This includes notice modules that met the suppression criteria as well as re-sequenced modules.

2.2.1 590–NOT LIABLE THIS PER–The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 590, not liable this period.

2.2.2 591–NO LONGER LIABLE–The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 591, no longer liable.

2.2.3 593–UNABLE TO LOCATE–The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 593, unable to locate.

2.2.3.1 TC 593 VIA IDS–The number of TDI notice modules from line 2.2.3 closed via CC 79, indicating it was closed by the IDS system.

2.2.4 594–RTN PREV. FILED–The number of TDI notice modules from line 2.2 that were disposed this report period as a result of pending or posted TC 594, return previously filed.

2.2.5 595–REFERRED TO EXAM–The number of TDI notice modules from line 2.2 closed during the report period with a pending or posted TC 595, referred to Examination.

2.2.6 596–REF TO CID–The number of TDI notice modules from line 2.2 closed during the report period with TC 596, referred to Criminal Investigation.

2.2.7 597–SURVEYED–The number of TDI notice modules from line 2.2 disposed during the report period with TC 597, surveyed.

2.2.7.1 RESERVED (literal only)

2.2.8 598–SHELVED–The number of TDI notice modules from line 2.2 disposed during the report period by TC 598, shelved.

2.2.9 SUPPRESSED TDIs–The number of TDI notice modules that were closed this report period because the last return amount was below tolerance for TDI processing. This count appears in columns (B), (F), (J), and (N).

2.3 OTHER DISP–The number of TDI notice modules closed this report period by reasons other than a return, TC59X, or suppressed (TIN merger, filing requirement change, etc).

2.4 TO TDI–The number of TDI notice modules that changed to TDI status during the report period.

2.4.1 NO. TO 0110–The number of TDI notice modules from line 2.4 issued to Branch/Group/Employee assignment number 0110 which indicates the TDI went to ACS/CS with related paper documents at CSCO.

2.4.2 NO. TO 64XX–The number of TDI notice modules from line 2.4 issued to Branch/Group/Employee assignment numbers 6400 through 6499 which indicated CSCO determined the TDI should not be worked by Field Collection Areas.

2.4.3 DUE UNDEL CD–The number of TDI notice modules from line 2.4 (TO TDI) that changed to TDI status during the report period with an undeliverable notice code (Notice Code U).

2.4.4 PRIM CD B–The number of TDI notice modules from line 2.4 (TO TDI) that changed to TDI status during the report period with a Primary TDI Code of B. Primary Code B notices are normally suppressed after the second return delinquency notice.

2.5 RESERVED (literal only)

2.5.1 RESERVED (literal only)

2.5.2 RESERVED (literal only)

2.5.3 RESERVED (literal only)

INVENTORY (literal only)

3.0 TAXPAYERS–The number of taxpayers with at least one module in open TDI notice status.

3.1 TOTAL INVENTORY–The number of TDI notice modules in open notice status at the end of the report period.

3.1.1 NO. 0–5 CYCLES–The number of TDI notice modules from line 3.1 where the status cycle is at least five cycles prior to the current cycle.

3.1.2 NO. 6–25 CYCLES–The number of TDI notice modules from line 3.1 where the status cycle is at least 6 cycles, but no more than 25 cycles prior to the current cycle.

3.1.3 26 CYCLES & OVER–The number of TDI notice modules from line 3.1 where the status cycle is at least 26 cycles prior to the current cycle.

3.2 RESERVED (literal only)

3.3 RESERVED (literal only)

Exhibit 5.2.4-7
Return Delinquency Monthly Notice Reports
Report Symbols NO–5000–3–NOT & NO–5000–4–NOT
Part 2–TDI Notices (TC 59X Closing Codes)

<div align="center">

NO–5000–3NOT, 4NOT
TOTAL BMF (literal only)
</div>

Columns (A) FIRST NOTICE–BMF First Notice counts associated with Part 1, Column (A).

(B) SECOND NOTICE–BMF Second Notice counts associated with Part 1, Column (B).

(C) THIRD NOTICE–BMF Third Notice counts associated with Part 1, Column (C).

(D) FOURTH NOTICE–BMF Fourth Notice counts associated with Part 1, Column (D).

<div align="center">

TOTAL IMF (literal only)
</div>

(E) FIRST NOTICE–IMF First Notice counts associated with Part 1, Column (E).

(F) SECOND NOTICE–IMF Second Notice counts associated with Part 1, Column (F).

(G) THIRD NOTICE–IMF Third Notice counts associated with Part 1, Column (G).

(H) FOURTH NOTICE–IMF Fourth Notice counts associated with Part 1, Column (H).

WI IMF & SB/SE IMF (literal only)

(I) FIRST NOTICE– IMF First Notice counts from column E where the BOD of the taxpayer is W&I.

(J) SECOND NOTICE– IMF Second Notice counts from column F where the BOD of the taxpayer is W&I.

(K) THIRD NOTICE– IMF Third Notice counts from column G where the BOD of the taxpayer is W&I.

(L) FOURTH NOTICE– IMF Fourth Notice counts from column H where the BOD of the taxpayer is W&I.

(M) FIRST NOTICE– IMF First Notice counts from column E where the BOD of the taxpayer is SB/SE.

(N) SECOND NOTICE– IMF Second Notice counts from column F where the BOD of the taxpayer is SB/SE.

(O) THIRD NOTICE– IMF Third Notice counts from column G where the BOD of the taxpayer is SB/SE.

(P) FOURTH NOTICE– IMF Fourth Notice counts from column H where the BOD of the taxpayer is SB/SE.

<div align="center">

IMF FEDERAL & WI FEDERAL (literal only)
</div>

(Q) FIRST NOTICE–IMF First Notice counts from column E on federal employees or federal retirees.

(R) SECOND NOTICE–IMF Second Notice counts from column F on federal employees or federal retirees.

(S) THIRD NOTICE–IMF Third Notice counts from column G on federal employees or federal retirees.

(T) FOURTH NOTICE–IMF Fourth Notice counts from column H on federal employees or federal retirees.

(U) FIRST NOTICE–IMF First Notice counts from column E on federal employees or federal retirees where the BOD of the taxpayer is W&I.

(V) SECOND NOTICE–IMF Second Notice counts from column F on federal employees or federal retirees where the BOD of the taxpayer is W&I.

(W) THIRD NOTICE–IMF Third Notice counts from column G on federal employees or federal retirees where the BOD of the taxpayer is W&I.

(X) FOURTH NOTICE–IMF Fourth Notice counts from column H on federal employees or federal retirees where the BOD of the taxpayer is W&I.

BMF LB & BMF TE

(AA) FIRST NOTICE– BMF First Notice counts from column A where the BOD of the taxpayer is LB&I.

(BB) SECOND NOTICE– BMF Second Notice counts from column B where the BOD of the taxpayer is LB&I.

(CC) THIRD NOTICE– BMF Third Notice counts from column C where the BOD of the taxpayer is LB&I.

(DD) FOURTH NOTICE– BMF Fourth Notice counts from column D where the BOD of the taxpayer is LB&I.

(EE) FIRST NOTICE– BMF First Notice counts from column A where the BOD of the taxpayer is TE/GE.

(FF) SECOND NOTICE– BMF Second Notice counts from column B where the BOD of the taxpayer is TE/GE.

(GG) THIRD NOTICE– BMF Third Notice counts from column C where the BOD of the taxpayer is TE/GE.

(HH) FOURTH NOTICE– BMF Fourth Notice counts from column D where the BOD of the taxpayer is TE/GE.

BMF SB & Assgn 8600

(II) FIRST NOTICE– BMF First Notice counts from column A where the BOD of the taxpayer is SB/SE.

(JJ) SECOND NOTICE– BMF Second Notice counts from column B where the BOD of the taxpayer is SB/SE.

(KK) THIRD NOTICE– BMF Third Notice counts from column C where the BOD of the taxpayer is SB/SE.

(LL) FOURTH NOTICE– BMF Fourth Notice counts from column D where the BOD of the taxpayer is SB/SE.

(MM) FIRST NOTICE– BMF First Notice counts from column A where the Assignment Number ends with 8600

(NN) SECOND NOTICE– BMF Second Notice counts from column B where Assignment Number ends with 8600

(OO) THIRD NOTICE– BMF Third Notice counts from column C where the Assignment Number ends with 8600

(PP) FOURTH NOTICE– BMF Fourth Notice counts from column D where the Assignment Number ends with 8600

TC 590 NOT LIABLE (literal only)

1.1 CC 000, 066–All TC 590s posted prior to the implementation of closing codes (system generated). Closing code 066 is reserved for ICS.

1.2 CLOSING CD 001–Not liable for annual return–Short period return posted (system generated).

1.3 CLOSING CD 002–Suppressed FOD delinquency (system generated).

1.4 CLOSING CD 003–Suppressed period prior to return due date (system generated).

1.5 CLOSING CD 004–Alternate return filing requirement–not liable this MFT and period (system generated).

1.6 CLOSING CD 014–Not liable this period–subsidiary organization.

1.7 CLOSING CD 019–Suppressed in notice status.

1.8 CLOSING CD 020–Not liable this period.

1.9 CLOSING CD 021–Not liable this period as income below filing requirement.

1.10 CC 025, 050, 075–Not liable this period.

Note:

Closing codes 025–049 are reserved for ACS/CS use, 050–074 are reserved for Field Collection Areas use and 075–099 are reserved for CSCO use. Submission Processing also uses closing codes 075–099 on EO/EP notices. Regardless of the closing code used the disposition will be credited to the function assigned the case.

1.11 CC 026, 051, 076–Not liable this period as taxpayer's income below filing requirement.

1.12 CC 027, 052, 077–No return secured this period. Little or no tax due.

1.13 CC 028, 053, 078–No return secured this period as taxpayer due refund.

1.14 CC 038, 063–Not liable this period determination made after 6020(b) or Substitute for Return (SFR) classification.

1.15 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

1.16 CLOSING CD 099–Not liable this period. Determination made after systemic exchange with state tax authorities.

TC 591 NO LONGER LIABLE (literal only)

2.1 CC 000, 066–All TC 591s posted prior to the implementation of closing codes (system generated). Generated on all open modules if TC 591 with a valid closing code is input on either earlier module with the same MFT unless the disposition is from ICS which uses closing code 066.

2.2 CLOSING CD 001–No longer liable for return–Final short period return posted (system generated).

2.3 CLOSING CD 010–Filing requirement deleted–Suppressed module (system generated).

2.4 CLOSING CD 011–Form 11 filing requirement deleted after notice issuance (system generated).

2.5 CLOSING CD 020–No longer liable for return.

2.6 CC 025, 050, 075–No longer liable for return.

2.7 CC 038, 063 –No longer liable for return determination made after case classified as 6020(b) or Substitute for Return (SFR).

2.8 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

2.9 CLOSING CD 099–No longer liable. Determination made after exchange with state tax authorities.

TC 594 PREVIOUSLY FILED (literal only)

3.1 CLOSING CD 022–Return previously filed.

3.2 CLOSING CD 023–Filed as spouse on joint return.

3.3 CC 033, 058, 083–Return previously filed.

3.4 CC 034, 059, 084–Filed as spouse on previously filed joint return.

3.5 CC 038, 063, 064–Return previously filed determination after case classified as 6020(b) or SFR.

3.6 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

TC 599 RETURN SECURED (literal only)

4.1 CLOSING CD 006–Return being processed (system generated).

4.2 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

4.3 CLOSING CD 017–Unprocessable return. Used by Submission Processing.

4.4 CLOSING CD 018–Return in progress on or after due date. Used by Submission Processing.

4.5 CLOSING CD 024–Return secured.

4.6 CC 038, 063–6020(b) or Substitute for Return processed for assessment due to inadequate or no response from taxpayer.

4.7 CC 009, 039, 064, 089–6020(b) or SFR program resulted in agreement by taxpayer or acceptable return from taxpayer.

4.8 CC 040, 065, 090–Reserved for CC 040 and 065. CC 090 indicates return processed under the Employment Tax Adjustment Program (ETAP).

4.9 CC 042, 067, 092–Return secured from taxpayer in bankruptcy.

4.10 CC 044, 069, 094–Taxable return secured.

4.11 CC 046, 071, 096–Non–taxable return secured.

4.12 CC 049, 074, 099–Return secured. Closing Code 099 is generated on blocks out of balance at the service centers by Submission Processing after delinquency checks. Closing Code 074 is used by Exempt Organizations to identify subsequent returns secured as part of an examination of an exempt organization Closing Code 049 is reserved.

TC 593 UNABLE TO LOCATE (literal only)

5.1 CC 000, 066–System generated on subsequent modules are present on IDRS when an earlier module with the same MFT is disposed by TC 593 (unable to locate) unless the disposition is from ICS which uses closing code 066.

5.2 CC 032, 057, 082–Unable to Locate.

5.3 CC 038, 063–Unable to locate determination made after taxpayer classified as part of a 6020(b) or SFR program.

5.4 ASFR/A6020B–The number of modules closed with CC 008 or 088, indicating that the case was closed by either the ASFR program (CC 088), or the A6020B program (CC 008).

5.5 CC 030, 056, 080– IMF Unable to Contact.

Exhibit 5.2.4-8
Installment Agreement Reports
Report Symbol NO–5000–5 & NO–5000–6
Part 1 - IAs

NO–5000–5/6, Part 1

Columns: (A) TOTAL NUMBER–The number of entities or modules in Installment Agreement status (6X). This is the sum of columns (C) and (E).

(B) TOTAL AMOUNT–The dollar amounts associated with the modules in column A. This is the sum of columns (D) and (F).

(C) IMF NUMBER–The number of IMF Installment Agreements included in column A.

(D) IMF AMOUNT–The dollar amounts associated with the modules in column C.

(E) BMF/OTHER NUMBER–The number of BMF and other (non–IMF) Installment Agreements included in column A (IRAF IAs are included).

(F) BMF/OTHER AMOUNT–The dollar amounts associated with the modules in column E (IRAF IAs are included).

(G) DDIA NUMBER–The number of Direct Debit Installment Agreements (DDIA), formerly known as Electronic Fund Transfer (EFT) Installment Agreements included in column A.

ISSUANCES (INTO I.A.) (literal only)

1.1   ENTITIES TO I.A.–The number of taxpayers/associated dollar amounts that had one or more modules change from a non–6X status to a 6X status (Installment Agreement) and who had no other modules already in status 6X. Dollar amount is the sum of the assessed balance for all modules input via command codes IAORG or IAPND.

1.1.1   STREAMLINED–The number and associated dollar amount of agreements from line 1.1 based on specific Originator Codes input (11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81) on agreements to signal that the taxpayer was granted an agreement without a full Collection Information Statement being required.

1.1.2   FROM PREASSESS–The number and associated dollar amount of agreements from line 1.1 which are the result of command code IAPND.

1.1.3 $10,000 & UNDER–The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is $10,000 or less. (Sum of assessed balance of all modules input via command code IAORG.)

1.1.4 $10,001–25,000–The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than $10,000.99 and less than $25,001.00. (Sum of assessed balance of all modules input via command code IAORG.)

1.1.5 $25,001–50,000–The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than $25,000.99 and less than $50,001. (Sum of assessed balance of all modules input via command code IAORG.)

1.1.6 $50,001–100,000–The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than $50,000.99 and less than $100,001. (Sum of assessed balance of all modules input via command code IAORG.)

1.1.7 $100,001–999,999–The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is greater than $100,000.99 and less than $1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG.)

1.1.8 $1,000,000 & OVER–The number and associated dollar amount of agreements from line 1.1 where the aggregate unpaid balance of assessment at the time the agreement is input is at least $1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG.)

1.1.9   ON QUEUE TP–The number of agreements for Columns B, D & F and the associated dollar amount, from line 1.1 where the IDRS assignment number is for the Queue (DOAO7000).

1.1.10 DIRECT DEBIT I.A.–The number of agreements for Columns B, D & F and the associated dollar amount, from line 1.1 of Direct Debit Installment Agreements.

1.1.11 PAYROLL DEDUCT I.A.–The number of agreements and the associated dollar amounts, from line 1.1, of Payroll Deduction Installment Agreements.

1.1.12 NO. W/1 MODULE–The number of agreements from line 1.1 where the associated number of tax modules equals one. For columns B, D and F the associated dollar amount of the unpaid balance of assessment at the time the agreement originated.

1.1.13 NO. W/2 MODULES–The number of agreements from line 1.1 where the associated number of tax modules equals two. For columns B, D and F the associated dollar amount of the unpaid balance of assessment at the time the agreement originated.

1.1.14 NO. W/>2 MODULES–The number of agreements from line 1.1 where the associated number of tax modules is three or more. For columns B, D and F the associated dollar amount of the unpaid balance of assessment at the time the agreement originated.

1.1.15 SCHEDULED PAYMENT–The associated scheduled monthly payment amount for agreements shown on line 1.1. Applies to columns B, D and F only.

1.1.15.1 STRMLINE SCH $–The associated scheduled monthly payment amount for the streamline agreements shown on line 1.1.1.

1.1.15.2 PREASSESS SCH $–The associated scheduled monthly payment amount for the agreements shown on line 1.1.2 that originated through IDRS command code IAPND.

1.1.15.3 PROJ ≤ 6 / SCH $–The number of agreements from line 1.1 where the projected number of months for the agreements is six or less. The amounts shown in columns B, D and F are for the originally scheduled payments (for example, if the original payment on three IAs was $500 each, $1,500 would show in this column).

Note:

The above example (if the original payment on three IAs was $500 each, $1,500 would show in this column) applies to Lines 1.1.15.4 through 1.1.15.8.

1.1.15.4 PROJ 7–12/ SCH $–The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 6 and less than 13. The amounts shown in columns B, D and F are for the originally scheduled payments.

1.1.15.5 PROJ 13–24/ SCH $–The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 12 and less than 25. The amounts shown in columns B, D and F are for the originally scheduled payments.

1.1.15.6 PROJ 25–36/ SCH $–The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 24 and less than 37. The amounts shown in columns B, D and F are for the originally scheduled payments.

1.1.15.7 PROJ 37–98/ SCH $–The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 36 and less than 99. The amounts shown in columns B, D and F are for the originally scheduled payments.

1.1.15.8 PROJ >98/ SCH $–The number of agreements from line 1.1 where the projected number of months for the agreements is greater than 98. The amounts in columns B, D and F are for the originally scheduled payments.

1.1.15.9 SCH UNDER $101–The number of agreements from line 1.1 where the original scheduled monthly payment amount is less than $101.00.

1.1.15.10 SCH $101–200–The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than $100.99 and less than $201.00.

1.1.15.11 SCH $201–500–The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than $200.99 and less than $501.00.

1.1.15.12 SCH $501–1,000–The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than $500.99 and less than $1,001.00.

1.1.15.13 SCH $1,001 & OVER–The number of agreements from line 1.1 where the original scheduled monthly payment amount is greater than $1,000.99.

1.1.16 E–IA TAKEN–ACS–from Online Payment Agreement (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are the number and associated dollar amounts (unpaid balance of assessments at the time the IA was issued {went to status 6X} of agreements from line 1.1 taken via the internet website and are credited to ACS due to the IA–ORG CD (IA Originator Code) = 83.

1.1.17 E–IA TAKEN–AM–from Online Payment Agreement (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are the number and associated dollar amounts of agreements from line 1.1 taken via the internet website and are credited to AM (Accounts Management) due to the IA–ORG CD (IA Originator Code) = 82.

1.1.18 CON–WG–LEVY ISSUED–The number and associated dollar amount of taxpayers from line 1.1 that are actually Continuous Wage Levies. This is determined by the last 4 digits of the Agreement Locator Number (ALN) = nn08.

1.1.19 EXT TO PAY ISSUED–The number and associated dollar amount of taxpayers from line 1.1 that are actually Agreements to Full Pay (formally known as Extensions of Time to Pay). This is determined by the last 4 digits of the Agreement Locator Number (ALN) = 9999.

1.1.20 PPIA ISSUED–The number and associated dollar amount of taxpayers from line 1.1 that are Partial Pay IAs. This is determined by the PPIA–ASSET–CD being greater

than 0.

1.1.21 RESERVED (literal only)

1.1.22 ATAT ISSUED–Those IAs (number/amount) from line 1.1 where at least one module in the original Agreement is/was an ATAT module.

1.1.23 FERDI IA ISSUED–The number and associated dollar amount of IAs from line 1.1 where the taxpayer has the FERDI indicator present.

1.2 MODULES TO I.A.–The number and associated dollar amount of tax modules that changed from a non–6X status to a 6X status during the report period.

1.2.1 WITH ORIG AGR–The number and associated dollar amount of modules from line 1.2 which were input on agreements from line 1.1.

1.2.1.1 1 MOD 2012 1040–The number of agreements associated with line 1.2.1 where the only module on the agreement is the 2012 Form 1040. For columns B and D the associated dollar amount of the unpaid balance of assessment for the tax module at the end of the week in which it moved into Installment Agreement status (6X).

1.2.1.2 1 MOD 2013 1040–The number of agreements associated with line 1.2.1 where the only module on the agreement is the 2013 Form 1040. For columns B and D the associated dollar amount of the unpaid balance of assessment for the tax module at the end of the week in which it moved into Installment Agreement status (6X).

1.2.1.3 1 MOD 2014 1040–The number of agreements associated with line 1.2.1 where the only module on the agreement is the 2014 Form 1040. For columns B and D the associated dollar amount of the unpaid balance of assessment for the tax module at the end of the week in which it moved into Installment Agreement status (6X).

1.2.1.4 ORIG PREASSESS–The number of tax modules from line 1.2.1 that are the result of the IDRS command code IAPND. For columns B, D and F the associated dollar amount of the unpaid balance of assessment for the tax modules at the end of the week in which they moved into Installment Agreement status (6X).

1.2.2 LATER ADDED ON–The number and associated dollar amount of modules from line 1.2 which were added to an existing Installment Agreement.

1.2.2.1 TO PREASSESS–The number of modules from line 1.2.2 that are added on later to an existing agreement that had originally been established via IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.2 WITHIN 8 CYC–The number of modules from line 1.2.2 that are added on in eight weeks or less to an existing agreement. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.3 TO PREASSESS–The number of modules from line 1.2.2.2 that are added on in eight weeks or less to an existing agreement that had originally been established with IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.4 9–52 CYCLES–The number of modules from line 1.2.2 that are added on in more than 8 weeks and less than 53 weeks to an existing agreement. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.5 TO PREASSESS–The number of modules from line 1.2.2.4 that are added on in more than 8 weeks and less than 53 weeks to an existing agreement that had been established with IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.6 OVER 1 YEAR–The number of modules from line 1.2.2 that are added on after more than 52 weeks to an existing agreement. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.7 TO PREASSESS–The number of modules from line 1.2.2.6 that are added on after more than 52 weeks to an existing agreement that had been established with IDRS command code IAPND. For columns B, D and F, the associated unpaid balance of assessment of the modules.

1.2.2.8 2012 1040–The number of modules for 2012 Forms 1040 (MFT 30 and tax period 201212) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules.

1.2.2.9 2013 1040–The number of modules for 2013 Forms 1040 (MFT 30 and tax period 201312) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules.

1.2.2.10 2014 1040–The number of modules for 2014 Forms 1040 (MFT 30 and tax period 201412) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules.

1.2.2.11 2015 1040–The number of modules for 2015 Forms 1040 (MFT 30 and tax period 201512) added on to existing Installment Agreements. For columns B and D, the associated unpaid balance of assessment of the modules.

1.2.3 FROM TDA–The number of modules from line 1.2 that changed from TDA status (22, 24 or 26) to Installment Agreement status (status 6X).

1.2.3.1 ON QUEUE TDA–The modules and associated assessed balance of modules from line 1.2.3 where the prior status was 24.

1.2.4 FROM NOTICE–The number of modules from line 1.2 that changed from a Delinquent Account Notice status (19, 20, 21, 54, 56 or 58) to Installment Agreement status (status 6X). Includes modules that moved to Installment Agreement from a notice freeze, e.g. statuses 47 and 48, so long as the status prior to the notice freeze was a status 19, 20, 21, 54, 56 or 58.

1.2.4.1 RELATED TO TDA–The number and associated assessed balance of those modules from line 1.2.4 where there was an associated TDA at the time Installment Agreement was input. This will allow us to see the volume of notices input on agreements for taxpayers with at least one TDA.

1.2.5 FROM DEFERRED–The number and associated assessed balance of modules from line 1.2 where the prior status equals 23.

1.2.5.1 LATER ADDED–The number of modules from line 1.2.5 which moved from status 23 to Installment Agreement status (6X) in a cycle after the Installment Agreement originated. This indicates the agreement was set up to address modules other than those in status 23. For columns B, D and F, the associated unpaid balance of assessment for the modules.

1.2.6 FROM OTHER–The number and associated assessed balance of modules from line 1.2 which did not qualify for lines 1.2.3, 1.2.4 or 1.2.5.

1.2.7 CYCLES FROM 1ST–For each module from line 1.2, the number of cycles (weeks) between the time the module went to first notice status (19 to 21) and the time it moved into Installment Agreement status (6X).

ACTIVITY (LEFT IA 6X) (literal only)

2.1 TOTAL REMOVED (ENTITIES)–The number of removed taxpayers that had all the remaining module(s) move from Installment Agreement status to Immediate Resolution (status 12), TDA or to one of the Delayed Resolution/No Results statuses during the report period.

2.1.1 FULL PD/ORIG IA AMT–For columns A, C, E and G, the number of taxpayers from line 2.1 that were full paid, as all the remaining module(s) moved from Installment Agreement status to Immediate Resolution (status 12). For columns B, D, and F, the associated dollar amount of the original agreement.

2.1.1.1 STREAMLINED–For columns A, C, E and G, the number of agreements from line 2.1.1 where the ORIG–CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81, to indicate a Collection Information Statement was not required. For columns B, D and F, the associated dollar amount of the original agreement.

2.1.1.2 PREASSESSED–The number of agreements/amounts from line 2.1.1 where the agreement was originally established by IDRS command code IAPND.

2.1.1.3 PAYROLL DEDUCT. IA –The number of agreements/amounts from line 2.1.1 identified as Payroll Deduction IAs.

2.1.1.4 NO. CYCLES IN IA–For columns A, C, E and G only, the number of weeks the agreements from line 2.1.1 were in effect until they were full paid.

2.1.1.5 CYC–STREAMLINE–The number of cycles from line 2.1.1.4 where the Installment Originator Code indicates the agreement originated under streamline terms.

2.1.1.6 CYC–PREASSESS–The number of cycles from line 2.1.1.4 where the Installment Originator Code indicates the agreement originated using IDRS command code IAPND.

2.1.1.7 AVG CYCLES TILL PD–Columns A, C, E and G only, the average number of weeks the agreements from line 2.1.1 were in effect until they were full paid.

2.1.1.8 ORIG PRIOR FY 2012–The number of agreements from line 2.1.1 which originated prior to cycle 201140, which means the agreement originated before fiscal year 2012.

2.1.1.9 ORIG FY 2012–The number of agreements from line 2.1.1 which originated during fiscal year 2012, i.e., cycle 201140 through 201239.

2.1.1.10 ORIG FY 2013–The number of agreements from line 2.1.1 which originated during fiscal year 2013, i.e., cycles 201240 through 201339.

2.1.1.11 ORIG FY 2014–The number of agreements from line 2.1.1 which originated during fiscal year 2014, i.e., cycles 201340 through 201439.

2.1.1.12 ORIG FY 2015–The number of agreements from line 2.1.1 which originated during fiscal year 2015, i.e., cycles 201440 through 201539.

2.1.1.13 PAID WITHIN 6 MO–The number of taxpayers from line 2.1.1 which full paid their agreements in less than 27 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.14 PAID 7–12 MONTHS–The number of taxpayers from line 2.1.1 which full paid their agreements from 27 through 52 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.15 PAID 13–36 MONTHS–The number of taxpayers from line 2.1.1 which full paid their agreements from 53 through 156 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.16 PAID OVER 3 YEARS–The number of taxpayers from line 2.1.1 which full paid their agreements in more than 156 cycles from the cycle in which the agreements originated. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.17 SCH UNDER $101–The number of taxpayers from line 2.1.1 which had monthly scheduled payments of less than $101.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.18 SCH $101–200–The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than $100.99 and less than $201.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.19 SCH $201–500–The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than $200.99 and less than $501.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.20 SCH $501–1,000–The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than $500.99 and less than $1,001.00 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.21 SCH $1,001 & OVER–The number of taxpayers from line 2.1.1 which had monthly scheduled payments greater than $1,000.99 at the time the agreements were full paid. The dollar amounts for columns B, D and F reflect the unpaid amount of the agreements at the time of origination.

2.1.1.22 E–IA FULL PAID – ACS–from Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are IA's from line 2.1.1 taken via the internet website and credited to ACS due to the IA– ORG CD (IA Originator Code) = 83.

2.1.1.23 E–IA FULL PAID – AM–from Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IA's only. All other functions will show as RESERVED. These are IAs from line 2.1.1 taken via the internet website and credited to AM (Accounts Management) due to the IA– ORG CD (IA Originator Code) = 82.

2.1.1.24 CON– WG– LEVY F/P–The number of taxpayers and associated dollar amounts from line 2.1 which were Continuous Wage Levies. Determined by the last 4 digits of the ALN = nn08.

2.1.1.25 EXT TO PAY F/P–The number of taxpayers and associated dollar amounts from line 2.1.1 which were Agreements to Full Pay (formerly known as Extensions of Time to Pay). Determined by the last 4 digits of the ALN = 9999.

2.1.1.26 PPIA FULL PAID–The number of taxpayers and associated dollar amounts from line 2.1 which were Partial Pay IAs. Determined by the PPIA–ASSET–CD being >0.

2.1.1.27 FERDI REMOVED F/P–The number and associated dollar amount of IA's from line 2.1.1 wherein the FERDI indicators on the taxpayer entity records.

2.1.1.28 RESERVED (literal only)

2.1.1.29 RESERVED (literal only)

ACTIVITY (LEFT I.A. 6X) (literal only)

2.1.2 DEFAULT/ORIG AMT–The number of taxpayers from line 2.1 that had at least one module leave Installment Agreement status (6X) for reasons other than fully satisfied (status 12). For columns B, D and F, the associated dollar amount of the original agreement.

2.1.2.1 STREAMLINED–For columns A, C, E and G, the number of agreements from line 2.1.2 where the ORIG–CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81 to indicate a Collection Information Statement was not required. For columns B, D and F, the associated dollar amount of the original agreement.

2.1.2.2 PREASSESSED–The number of agreements/amounts from line 2.1.2 where the agreement was originally established by IDRS command code IAPND.

2.1.2.3 PAYROLL DEDUCT. IA–The number of agreements/amounts from line 2.1.2 identified as Payroll Deduction IAs.

2.1.2.4 NO. CYCLES IN IA–For columns A, C, E and G only, the number of weeks the agreements from line 2.1.2 were in effect until they defaulted.

2.1.2.5 CYC–STREAMLINE–The number of cycles from line 2.1.2.4 where the Installment Originator Code indicates the agreement originated under streamline terms.

2.1.2.6 CYC–PREASSESS–The number of cycles from line 2.1.2.4 where the Installment Originator Code indicates the agreement originated using IDRS command code IAPND.

2.1.2.7 AVG CYCLES TO DEFAULT–Columns A, C, E and G only, the average number of cycles (weeks) the agreements from line 2.1.2 were in effect until they defaulted.

2.1.2.8 ORIG PRIOR FY 2012–The number of agreements from line 2.1.2 which originated prior to cycle 201240, which means the agreement originated before fiscal year 2012.

2.1.2.9 ORIG FY 2012–The number of agreements from line 2.1.2 which originated during fiscal year 2012, i.e., cycles 201140 through 201239.

2.1.2.10 ORIG FY 2013–The number of agreements from line 2.1.2 which originated during fiscal year 2013, i.e., cycles 201240 through 201339.

2.1.2.11 ORIG FY 2014–The number of agreements from line 2.1.2 which originated during fiscal year 2014, i.e., cycles 201340 through 201439.

2.1.2.12 ORIG FY 2015–The number of agreements from line 2.1.2 which originated during fiscal year 2015, i.e., cycles 201440 through 201539.

2.1.2.13 ORIG UNDER $10,001–The number of taxpayers from line 2.1.2 which defaulted agreements with an original aggregate unpaid balance of assessment of less than $10,001.00. The associated original dollar amounts are shown in columns B, D and F.

2.1.2.14 STREAMLINED–The number of taxpayers and associated dollar amounts from line 2.1.2.13 which defaulted agreements established with streamlined terms.

2.1.2.15 PREASSESSED–The number of taxpayers and associated dollar amounts from line 2.1.2.13 which defaulted agreements established with command code IAPND.

2.1.2.16 ORIG OVER $10,000–The number taxpayers and associated dollar amounts from line 2.1.2 which defaulted agreements with an original aggregate unpaid balance of assessment greater than $10,000.99.

2.1.2.17 ORIG OVER $99,999–The number taxpayers and associated dollar amounts from line 2.1.2.16 which defaulted agreements with an original aggregate unpaid balance of assessment greater than $99,999.99.

2.1.2.18 RESERVED (literal only)

2.1.2.19 E–IA DEFAULTED – ACS–from Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.2 taken via the internet website and credited to ACS due to the IA–ORG CD (IA Originator Code) = 83.

2.1.2.20 E–IA DEFAULTED – AM– from Onlinie Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 2.1.2 taken via the internet website and credited to AM (Accounts Management) due to the IA–ORG CD (IA Originator Code) = 82.

2.1.2.21 PPIA DEFAULTED–The number of taxpayers and associated dollar amounts from line 2.1.2 which were Partial Pay IA's. Determined by the PPIA–ASSET–CD being >0.

2.1.2.22 FERDI DEFAULTED–The number/amount of IAs from line 2.1.2 where the taxpayer has the FERDI indicator present.

2.1.2.23 RESERVED (literal only)

2.1.2.24 RESERVED (literal only)

2.2 TOTAL REMOVED (MODULES)–The number of tax modules that changed from an Installment Agreement status (status 6X) to Immediate Resolution (status 12), TDA (status 22, 24 or 26) or some Delayed Resolution/No Results status. See Exhibit 5.2.4–1, *Definitions of Abbreviations and Statuses,* for a list of the DR/NR disposition statuses.

2.2.1 FULL PAID–The number of tax modules from line 2.2 that changed from Installment Agreement status (6X) to status 12. This line is blank for all amount columns.

2.2.1.1 FROM NOTICE–The number of tax modules from line 2.2.1 where the immediate prior status was a delinquent account notice status (19, 20, 21, 54, 56 or 58) or was in a notice freeze before moving to Installment Agreement status. This line is blank for all amount columns.

2.2.1.2 FROM TDA–The number of tax modules from line 2.2.1 where the immediate prior status was TDA (status 22, 24 or 26) before moving to Installment Agreement status. This line is blank for all amount columns.

2.2.2 TO TDA–The number of tax modules from line 2.2 where the status of the module moved from 6X to a TDA status (status 22, 24 or 26).

2.2.2.1 FROM NOTICE–The number of defaulted TDA Installment Agreement modules from line 2.2.2 where the immediate prior non–6X status was a delinquent account notice status (19, 20, 21, 54, 56 or 58). This includes notice freeze statuses 47 and 48.

2.2.2.2 FROM TDA–The number of defaulted TDA Installment Agreement modules from line 2.2.2 where the immediate prior non–6X status was TDA (status 22, 24 or 26).

2.2.3 TO DEFERRED–The number of Installment Agreement modules from line 2.2 that changed from a 6X status to deferred (status 23).

2.2.4 TO LITIGATION–The number of Installment Agreement modules from line 2.2 that changed from a 6X status to litigation (status 72).

2.2.5 TO NOTICE–The number of tax modules from line 2.2 where the status of the module moved from 6X to a balance due notice status (19, 20, 21, 54, 56 or 58). This is due to command code STAUP requests.

2.2.6 TO CNC–The number of tax modules from line 2.2 which moved to status 53 due to TC 530, indicating a currently uncollectible account.

2.2.7 TO OIC–The number of tax modules from line 2.2 which moved to status 71, indicating an offer in compromise.

2.2.8 TO OTHER–The number of tax modules from line 2.2 which moved to a status other than deferred (status 23), litigation (status 72), balance due notice (19, 21, 20, 54, 56 or 58), currently not collectible (status 53 due to TC 530) or to an offer in compromise (status 71).

CREDITS (literal only)

3.1 AMT. COLLECTED–The amount of payment transactions that posted to modules in Installment Agreement status (6X) during the report period. This is the net amount collected which includes TC 670 and other credits, split payments and reversals. These amounts consist of the net of TCs 670, 671, 672, 680, 681, 682, 690, 691, 692, 694, 695, 760, 762, 820, 821, 822, 824, 826, 846, 850, 851, 856, 890, 892 and 896.

3.1.1 FROM NOTICE–The amount collected from line 3.1 where the module was in a notice status (19, 20, 21, 54, 56 or 58), rather than a TDA status (22, 24 or 26), before moving into Installment Agreement (status 6X).

3.1.2 STREAMLINED COL–The amount collected from line 3.1 where the ORIG–CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81 to indicate a Collection Information Statement was not required.

3.1.3 DIRECT DEBIT–The amount collected from line 3.1 via electronic fund transfer.

3.1.4 PREASSESSED COL–The amount of payment transactions from line 3.1 where the associated agreement originated from command code IAPND.

3.1.5 PAYROLL DEDUCT. IA–The amount of payment transactions from line 3.1 where the associated agreement is a Payroll Deduction IA.

3.1.6 ORIG PRIOR FY 2012–The amount collected from line 3.1 on agreements which originated prior to cycle 201140.

3.1.7 ORIG FY 2012–The amount collected from line 3.1 on agreements which originated during fiscal year 2012, i.e., cycles 201140 through 201239.

3.1.8 ORIG FY 2013–The amount collected from line 3.1 on agreements which originated during fiscal year 2013 i.e. cycles 201240 through 201339.

3.1.9 ORIG FY 2014–The amount collected from line 3.1 on agreements which originated during fiscal year 2014, i.e. cycles 201340 through 201439.

3.1.10 ORIG FY 2015–The amount collected from line 3.1 on agreements which originated during fiscal year 2015, i.e. cycles 201440 through 201539.

3.1.11 NO/AMT TC 670–The number of taxpayers and associated dollar amounts from line 3.1 of TC 670 payments. This is the gross amount of the TC 670. It includes no reversals, credit transfers, partial credits, split payments, etc.

3.1.11.1 EQUALS SCH AMT–The number of taxpayers and associated dollar amounts from line 3.1.11 where the TC 670 amount is equal to the current scheduled monthly Installment Agreement payment amount.

3.1.11.2 TC 670 UNDER $101–The number of taxpayers and associated dollar amount of TC 670 payments from line 3.1.11 where the payment amount is less than $101.00.

3.1.11.3 TC 670 $101–200–The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is at least $101.00, but less than $201.00.

3.1.11.4 TC 670 $201–500–The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is at least $201.00, but less than $501.00.

3.1.11.5 TC 670 $501–1,000–The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is at least $501.00, but less than $1,001.00.

3.1.11.6 TC 670 OVER $1,000–The number of taxpayers and associated dollar amounts of TC 670 payments from line 3.1.11 where the payment amount is over $1,000.00.

3.1.12 E–IA – ACS–from Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are the amounts from the line 3.1 for IAs taken via the internet website and credited to AM (Accounts Management) due to the IA–ORG CD (IA Originator Code) = 83.

3.1.13 E–IA – AM–from Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are the amounts from the line 3.1 for IAs taken via the internet website and credited to AM (Accounts Management) due to the IA–ORG CD (IA Originator Code) = 82.

3.1.14 CON–WG– LEVY COLL–The amounts from line 3.1 which were from Continuous Wage Levies. Determined by the last 4 digits of the ALN = nn08.

3.1.15 EXT TO PAY COLL–The amounts from line 3.1 which were from Agreements of Time to Pay (formerly known as Extensions of Time to Pay). Determined by the last 4 digits of the ALN = 9999.

3.1.16 PPIA AMT COLL–The amounts from line 3.1 which were from Partial Pay IAs. Determined by the PPIA–ASSET–CD being >0.

3.1.17 RESERVED (literal only)

3.1.18 ATAT AMT COLLECTED–Dollars collected from line 3.1, on those IAs that have/had at least one module in the original IA identified as being an ATAT module.

3.1.19 FERDI AMT COLLECTED–The amount of dollars collected from line 3.1, on those IAs where the taxpayer has the FERDI indicator present.

3.2 AMT. ABATED–The amount of abated transactions that posted to modules in Installment Agreement status (6X) during the report period. These amounts consist of the net of TCs 161, 167, 171, 177, 181, 187, 191, 197, 201, 235, 239, 241, 271, 277, 281, 291, 295, 299, 301, 305, 309, 311, 321, 337, 341, 351, 361, 451, 538 and 604.

Note:

TC 604 only counted if no TC 605 in the same cycle.

3.3 AMT. OFFSET–The amount of offset transactions that posted to modules in Installment Agreement status (6X) during the report period. These amounts consist of the net of TCs 700, 701, 702, 706, 710, 712, 716, 730, 731, 732, 736, 756, 766, 767, 790, 792 and 796.

3.3.1 STREAMLINED OFFSET–The amount of offsets from line 3.3 where the ORIG–CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81 to indicate a Collection Information Statement was not required.

3.3.2 PREASSESSED OFFSET–The dollar amount of offset transactions from line 3.3 where the agreement was originally initiated by command code IAPND.

INVENTORIES (literal only)

4.1 INVENTORY (TP)/ORIG AMT–The number of taxpayers having at least one module in Installment Agreement status (status 6X) at the end of the report period. For columns B, D and F, the associated dollar amount of the original agreement.

4.1.1 STREAMLINED–The number of agreements from line 4.1 where the ORIG–CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81 to indicate a Collection Information Statement was not required.

4.1.2 PREASSESSED–The number of agreements from line 4.1 which were originated using command code IAPND.

4.1.3 PAYROLL DEDUCT. IA–The number of agreements from line 4.1 which were identified as Payroll Deduction IAs.

4.1.4 ORIG PRIOR FY 2012–The number of agreements from line 4.1 which originated prior to cycle 201140.

4.1.5 ORIG FY 2012–The number of agreements from line 4.1 which originated during fiscal year 2012, i.e., cycles 201140 through 201239.

4.1.6 ORIG FY 2013–The number of agreements from line 4.1 which originated during fiscal year 2013, i.e., cycles 201240 through 201339.

4.1.7 ORIG FY 2014–The number of agreements from line 4.1 which originated during fiscal year 2014, i.e., cycles 201340 through 201439.

4.1.8 ORIG FY 2015–The number of agreements from line 4.1 which originated during fiscal year 2015, i.e., cycles 201440 through 201539.

4.1.9 ORIG UNDER $10,001–The number of agreements from line 4.1 where the aggregate unpaid balance of assessment amount at the time the agreement was input (originated) was under $10,001. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

4.1.10 ORIG $10,001–25,000–The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than $10,000.99 and less than $25,001.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

4.1.11 ORIG $25,001–50,000–The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than $25,000.99 and less than $50,001.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

4.1.12 ORIG $50,001–100,000–The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than $50,000.99 and less than $100,001.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

4.1.13 ORIG $100,001–999,999–The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) was greater than $100,000.99 and less than $1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

4.1.14 ORIG $1,000,000 & OVER–The number of agreements from line 4.1 where the aggregate unpaid balance of assessment at the time the agreement was input (originated) is at least $1,000,000.00. (Sum of assessed balance of all modules input via command code IAORG or when an agreement is established by combining preassessed data from IDRS command code IAPND and an assessment posting to IDRS.)

4.1.15 CYCLES IN I.A–The number of cycles (weeks) the Installment Agreements from line 4.1 have been in inventory.

4.1.15.1 STREAMLINED–The number of cycles from line 4.1.15 where the ORIG–CD indicates the taxpayer was granted an agreement without a full Collection Information Statement being required.

4.1.15.2 PREASSESSED–The number of cycles from line 4.1.15 where the agreement was originated by command code IAPND.

4.1.15.3 AVG CYC AGE–The average number of cycles (weeks) the Installment Agreements from line 4.1 have been in inventory.

4.1.15.4 STREAMLINE AVG–The average number of cycles (weeks) the Installment Agreements from line 4.1.1 have been in inventory.

4.1.15.5 PREASSESS AVG–The average number of cycles (weeks) the Installment Agreements from line 4.1.2 have been in inventory.

4.1.16 ORIG SCH PYMT–The dollar amount of the originally scheduled monthly payment amount for those agreement on line 4.1.

4.1.16.1 FOR STREAMLINED–The dollar amount of the originally scheduled monthly payment amount for those agreements on line 4.1.1.

4.1.16.2 FOR PREASSESSED–The dollar amount of the originally scheduled monthly payment amount for those agreements on line 4.1.2.

4.1.17 CURRENT SCH PYMT–The dollar amount of the current scheduled monthly payment amount for those agreements on line 4.1. The computer system looks for the minimum due scheduled payments.

4.1.17.1   FOR STREAMLINED–The dollar amount of the current scheduled monthly payment amount for those agreements on line 4.1.1.

4.1.17.2   FOR PREASSESSED–The dollar amount of the current scheduled monthly payment amount for those agreements on line 4.1.2.

4.1.17.3   UNDER $101–The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is less than $101.00.

4.1.17.4 $101–200–The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than $100.99 and less than $201.00.

4.1.17.5 $201–500–The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than $200.99 and less than $501.00.

4.1.17.6 $501–1,000–The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than $500.99 and less than $1,001.00.

4.1.17.7 $1,001 & OVER–The number of agreements and associated dollar amount for the payments shown on line 4.1.17 where the current scheduled monthly payment amount is greater than $1,000.99.

4.1.18   ORIG EQUALS CURRENT–The number of agreements from line 4.1 where the original scheduled monthly payment amount is equal to the current scheduled monthly payment amount. Columns B, D and F show the current scheduled monthly payment amount.

4.1.19   CSP LESS THAN OSP–The number of agreements from line 4.1 where the current scheduled monthly payment amount is smaller than the original scheduled monthly payment amounts. Columns B, D and F show the current scheduled monthly payment amount.

4.1.19.1   OSP MINUS CSP–The agreements from line 4.1.19, the dollar difference between the original scheduled monthly payment amounts minus the current scheduled monthly payment amount. Columns B, D and F show the current scheduled monthly payment amount.

4.1.20   CSP LARGER THAN OSP–The number of agreements from line 4.1 where the current scheduled monthly payment amount is larger than the original scheduled monthly payment amount. Columns B, D and F show the current scheduled monthly payment amount.

4.1.20.1   CSP MINUS OSP–The agreements from line 4.1.20, the dollar difference between the current scheduled monthly payment amount and the original scheduled monthly payment amount.

4.1.21   PROJ MONTHS LEFT–The agreements shown on line 4.1 the projected number of months remaining until the agreements are full paid. The dollar amounts shown in columns C and E reflect the current aggregate unpaid balance of assessment.

4.1.21.1   FOR STREAMLINED–The number of agreements and amounts from line 4.1.21 where the Originator Code indicates the taxpayer was granted an agreement without a Collection Information Statement being required.

4.1.21.2   FOR PREASSESSED–The number of agreements and amounts from line 4.1.21 where the agreement was originated with command code IAPND.

4.1.21.3   6 MONTHS OR LESS–The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is 6 or less.

4.1.21.4   7–12 MONTHS–The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 7 through 13.

4.1.21.5   13–24 MONTHS–The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 13 through 24.

4.1.21.6   25–36 MONTHS–The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 25 through 36.

4.1.21.7   37–98 MONTHS–The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is from 37 through 98.

4.1.21.8   99 OR MORE–The number of agreements from line 4.1.21 where the projected number of months remaining until the agreement is full paid is at least 99.

4.1.22   NO. W/1 MOD LEFT–The number of agreements from line 4.1 where there is only one associated module currently in status 6X.

4.1.23   NO. W/2 MODS LEFT–The number of agreements from line 4.1 where there are two associated modules currently in status 6X.

4.1.24   NO. W/3 MODS LEFT–The number of agreements from line 4.1 where there are three associated modules currently in status 6X.

4.1.25   NO. OVER 3 MODS–The number of agreements from line 4.1 where there are at least four associated modules currently in status 6X.

4.1.26   IN STATUS 61/64–The number of Installment Agreements from line 4.1 in either status 61 or 64.

4.1.27   E–IA – ACS–from Online Payment Agreements (OPA), appears on the pages for ACS and TOTAL IAs only. All other functions will show as RESERVED. These are IAs from line 4.1 taken via the internet website and credited to ACS due to the IA– ORG CD (IA originator Code) = 83.

4.1.28   E–IA – AM–from Online Payment Agreements (OPA), appears on the pages for CSCO and TOTAL IAs only. All other functions will show as RESERVED. These are IA's from line 4.1 taken via the internet website and credited to AM (Accounts Management) due to the IA–ORG CD (IA Originator Code) = 82.

4.1.29   CON–WG–LEVY INV–The number of taxpayers and Original Dollar amounts from line 4.1 which are Continuous Wage Levies. Determined by the last 4 digits of the ALN = nn08.

4.1.30   EXT TO PAY INV–The number of taxpayers and Original Dollar amounts from line 4.1 which are Agreements to Full Pay (formerly known as Extensions of Time to Pay). Determined by the last 4 digits of the ALN = 9999.

4.1.31   PPIA INVENTORY–The number of taxpayers and Original Dollar amounts from line 4.1 which are Partial Pay IA's. Determined by the PPIA–ASSET–CD being >0.

4.1.32   RESERVED (literal only)

4.1.33   ATAT INVENTORY–Those IAs (number/amount) from line 4.1 that have/had at least one module in the original IA identified as being an ATAT module.

4.1.34   FERDI INVENTORY–The number/amount of IAs from line 4.1 where the taxpayer has the FERDI indicator present.

4.2   INVENTORY (MOD)/CUR AMT–The number of Installment Agreement modules and amount of tax modules in Installment Agreement status (status 6X) at the end of the report period.

4.2.1   IN STATUS 61 OR 64–The number of Installment Agreement modules and dollar amount of Installment Agreement modules from line 4.2 in status 61 or 64, indicating that while a default notice has been issued the module has not yet defaulted to TDA (status 22, 24 or 26).

4.2.2   STREAMLINED–The number of Installment Agreement modules from line 4.2 where the ORIG–CD input on the agreement was 11, 21, 31, 41, 42, 45, 51, 54, 59, 61, 71, 73, 74, 76, 78, or 81 to indicate a Collection Information Statement was not required.

4.2.3   PREASSESSED–The number of modules from line 4.2 associated with Installment Agreements which were originated by command code IAPND.

4.2.4   DIRECT DEBIT–The number of Installment Agreement modules from line 4.2 where payments are to be made by electronic fund transfers.

4.2.5   FROM TDA–The number and dollar amount of Installment Agreement modules from line 4.2 where the immediate prior non–6X status was TDA (status 22, 24 or 26) before moving to Installment Agreement status.

4.2.5.1   FROM QUEUE TDA–The number of Installment Agreement modules from line 4.2.5 where prior to Installment Agreement the most recent TDA status was 24.

4.2.6   FROM NOTICE–The number and dollar amount of Installment Agreement modules from line 4.2 where the immediate prior non–6X status was a delinquent account notice status (19, 20, 21, 54, 56 and 58) before moving to Installment Agreement status. This includes notice freeze statuses 47 and 48.

4.2.7   FROM DEFERRED–The number of Installment Agreement modules from line 4.2 where the last status prior to Installment Agreement status for the module was deferred (status 23).

4.2.8   FROM OTHER–The number of Installment Agreement modules from line 4.2 where the last status prior to Installment Agreement status for the module was not notice (status 19, 20, 21, 54, 56 and 58), TDA (status 22, 24 or 26) or deferred (status 23).

RE–INSTATEMENTS (literal only)

4.2.9   FROM 61–The number of modules from line 4.2 which moved to status 60 from status 61 during the reporting month.

4.2.10   FROM 64–The number of modules from line 4.2 which moved to status 60 from status 64 during the reporting month.

4.2.11   RESERVED (literal only)

Exhibit 5.2.4-9
Installment Agreement Reports
Report Symbols NO–5000–5 & NO–5000–6
Part 2-Stratifications

NO–5000–5 /6, Part 2

      Note:

      The Part 2 pages are located following the TAKEN BY CSCO pages. FEE DATA AND DEFAULTS are Part 2 Stratifications.

Columns: (A) TOTAL NUMBER–The number of entities in Installment Agreement status (6X). The sum of columns (B) and (C).

(B) IMF NUMBER–The number of Individual Master File entities in Installment Agreement status (6X).

(C) BMF/OTHER NUMBER–The number of Business Master File and other (non–IMF) entities in Installment Agreement status (6X).

(D) STRMLN NUMBER–The number of entities from Column (A) where the Installment Agreement Originator Code (ORIG–CD) indicates a full financial statement was not required.

(E) IMF STRMLN NUMBER–The number of entities from Column (B) where the Installment Agreement Originator code indicates a full Collection Information Statement was not required.

(F) PREASD NUMBER–The number of entities from Column (A) that are established from IDRS command code IAPND.

(G) DDIA NUMBER–The number of entities from Column (A) which use Direct Debit Installment Agreements.

AGREEMENTS TAKEN (literal only)

1.1 ENTITIES TO I.A.–The number of taxpayers that had one or more modules change from a non–6X status to a 6X status (Installment Agreement) and who had no other modules in 6X status.

1.1.1 CUST SERV–The number of taxpayers from line 1.1 where the ORIG–CD falls in the range 70–79, indicating the agreement was taken by a Customer Service employee.

1.1.1.1 TOLL FREE–The number of taxpayers from 1.1.1 where the ORIG–CD is 70 or 71, which indicates the agreement was taken by the Customer Service Toll Free Telephone System (includes TRIS, Telephone Routing Interactive System).

1.1.1.2 CSCO (Compliance Services Collection Operation)–The number of taxpayers from line 1.1.1 where the ORIG–CD is 72 or 73 which indicates the agreement was taken by personnel at CSCO.

1.1.1.3 ACS–The number of taxpayers from line 1.1.1 where the ORIG–CD is in the range 75–78, which indicates the agreement was taken by personnel at a call site.

1.1.2 WALK–INS–The number of taxpayers from line 1.1 where the ORIG–CD falls in the range 50–59, indicating Field Assistance, e.g., walk–in tax assistance.

1.1.3 CCP–The number of taxpayers from line 1.1 where the ORIG–CD falls in the range 10–19, indicating Centralized Case Processing (CCP).

1.1.4 FIELD–The number of taxpayers from line 1.1 where the ORIG–CD falls in the ranges 01–09 or 20–29, indicating Field Collection.

1.1.5 VENDORS–The number of taxpayers from line 1.1 where the ORIG–CD is 98, indicating agreement taken by vendors (up to FY 2007); by PDC (Private Debt Collection) Referral Unit in FY 2007 (no pre–PDC data was left on these pages as of 09/30/2006, only PDC Referral Unit data).

1.1.6 EXAM–The number of taxpayers from line 1.1 where the ORIG–CD falls in the range 60–69, indicating Examination Division.

1.1.7 W&I FIELD ASSIST–The number of taxpayers from line 1.1 where the ORIG–CD falls in the range 58–59, indicating the W&I Field Assistance Collection.

Note:

This work stopped 09/30/2007.

1.1.8 OTHER–The number of taxpayers from line 1.1 where the Installment Agreements were not taken by any of the broken out on the other pages (e.g. Collection, Examination, Vendors, etc.).ORIG–CD must fall in the range 80–99, except for 82, 83 and 98.

1.1.9 E–IA–The number of taxpayers from line 1.1 where the ORIG–CD is 82 or 83, indicating they were taken via the internet website, Online Payment Agreements (OPA).

1.1.10 RESERVED (literal only)

BOD: TYPES (literal only)

1.2 SB ENTITIES–The number of agreements from line 1.1 where the BOD Code of the taxpayer is Small Business/Self–Employed (SB/SE).

1.3 WI ENTITIES–The number of agreements from line 1.1 where the BOD Code of the taxpayer is Wage & Investment (W&I).

1.4 LB ENTITIES–The number of agreements from line 1.1 where the BOD Code of the taxpayer is Large Business and International (LB&I).

1.5 TE ENTITIES–The number of agreements from line 1.1 where the BOD Code of the taxpayer is Tax Exempt/Government Entity (TE/GE).

1.6 UNKNOWN BOD–The number of agreements from line 1.1 where the BOD Code of the taxpayer is unknown.

ORIGINATION USER FEE (literal only)

4.1 NUM PAID THIS MONTH–The number of Installment Agreements where the Installment Agreement origination user fee was paid during the report month.

4.1.1 NUM RED PAID THIS MONTH–The number of Installment Agreements from 4.1 where the Installment Agreement origination user fee was one of the reduced (RED) user fees during the report month.

4.2 NUM PAID THIS YEAR–The number of Installment Agreements where the Installment Agreement origination user fee was paid during the current fiscal year. This is reported on NO-5000-6, Installment Agreement Cumulative Report; not in NO-5000-5, Installment Agreement Monthly Report.

4.2.1 NUM RED PAID THIS YEAR–The number of Installment Agreements from 4.2 where the Installment Agreement origination user fee was one of the reduced (RED) user fees during the current fiscal year.

INVENTORY BREAK DOWN (literal only)

4.3 INVENTORY PAID–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 1, 11 or 13 and analysis of the Installment Agreement History Record indicates the origination fee been paid.

4.3.1 INVENTORY RED FEE PAID–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 11 or 13, indicating a reduced User Fee and analysis of the Installment Agreement History Record indicates the origination reduced fee been paid.

4.4 INVENTORY DUE–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 0, 10, 12 or, if the current user fee code is a 4, 5, or 6, the most recent user fee code not equal to 4, 5, or 6 was a 0. This indicates the origination fee is due.

4.4.1 INVENTORY RED FEE DUE–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 10, 12. This indicates the origination fee is due is a reduced (RED) fee.

4.5 INVENTORY WAIVED–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 2, or if the current user fee code is a 4, 5 or 6, the most recent user fee code not equal to 4, 5, or 6 was a 2. This indicates the origination fee was waived.

4.6 INVENTORY N/A–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 9 or, if the current user fee code is a 4, 5 or 6, the most recent user fee code not equal to 4, 5, or 6 was a 9. An example of an agreement where the origination fee was not applicable would be an agreement established before the advent of the user fee.

4.7 INVENTORY UNKNOWN–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement origination user fee code can not be determined. An example is a user fee code of 1, but there is not a record of payment in the Installment Agreement history record.

REINSTATEMENT USER FEE (literal only)

4.8 NUM PAID THIS MONTH–The number of Installment Agreements where the Installment Agreement reinstatement user fee was paid during the report month.

4.9 NUM PAID THIS YEAR–The number of Installment Agreements where the Installment Agreement reinstatement user fee was paid during the current fiscal year. This is reported on NO-5000-6, Installment Agreement Cumulative Report; not in NO-5000-5, Installment Agreement Monthly Report.

INVENTORY BREAK DOWN (literal only)

4.10 INVENTORY PAID–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement user fee code is equal to 5 and the Installment Agreement History Record indicates the reinstatement fee has been paid.

4.11 INVENTORY DUE–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement reinstatement user fee code is equal to 4.

4.12 INVENTORY WAIVED–The number of Installment Agreements from Part 1 line 4.1 where the Installment Agreement reinstatement user fee code is equal to 6.

DEFAULTS (literal only)

2.1 ENTITIES IN 61/64–The number of taxpayers in inventory in status 61 (Suspended IA - generated when certain conditions specified in the IA are encountered. This status suspends all notices except those called for in the IA). Also included is status 64 (Defaulted IA - generated when Command Code IADFL is input to an account in status 60, 61 or 63, or whenever an IA is defaulted systemically. This status initiates a Notice of Default and a TDA 4 weeks later).

2.1.1 NO. IN STATUS 61–The number of taxpayers from 2.1 in status 61.

2.1.1.1 PAYMENT INS–The number of taxpayers from line 2.1.1 due to an insufficient payment.

2.1.1.2 BAD CHECK–The number of taxpayers from line 2.1.1 due to a bad check.

2.1.1.3 BANKRUPT–The number of taxpayers from line 2.1.1 due to a bankruptcy.

2.1.1.4 DEBIT TC–The number of taxpayers from line 2.1.1 due to an additional assessment was made to a module in Installment Agreement status.

2.1.1.5 FS OLD–The number of taxpayers from line 2.1.1 due to an old Collection Information Statement.

2.1.1.6 MATH ERR–The number of taxpayers from line 2.1.1 due to a math error discovered in a tax module after the original installment agreement was granted.

2.1.1.7 NEW MOD–The number of taxpayers from line 2.1.1 due to a new module reaching balance due status.

2.1.1.8 CROSS REF DFL–The number of taxpayers from line 2.1.1 due to cross referenced TIN defaulting.

2.1.1.9 RET DEL–The number of taxpayers from line 2.1.1 due to a module in an open return delinquency notice status.

2.1.1.10 TDI MOD–The number of taxpayers from line 2.1.1 due to an open TDI module.

2.1.1.11 PRE BAL–The number of taxpayers from line 2.1.1 due to the arrival of an assessment from Master File in excess of the dollar limit for use of command code IAPND.

2.1.1.12 ESTIMATE INS–The number of taxpayers from line 2.1.1 due to insufficient estimated tax payments.

2.1.1.13 OTHER–The number of taxpayers from line 2.1.1 which did not qualify for any of the lines from 2.1.1.1 through 2.1.1.12, indicating a history item of "OTHER" was input or the source is undetermined.

2.1.1.14 2 WEEKS OR LESS–The number of taxpayers from 2.1.1 which have been in status 61 for 2 weeks or less.

2.1.1.15 3 OR 4 WEEKS–The number of taxpayers from 2.1.1 which have been in status 61 for 3 or 4 weeks.

2.1.1.16 5 OR 6 WEEKS–The number of taxpayers from 2.1.1 which have been in status 61 for 5 or 6 weeks.

2.1.1.17 7 OR MORE WEEKS–The number of taxpayers from 2.1.1 which have been in status 61 for at least 7 weeks.

2.1.2 NO. IN STATUS 64–The number of taxpayers from 2.1 in status 64.

2.1.2.1 PAYMENT INS–The number of taxpayers from line 2.1.2 due to an insufficient payment.

2.1.2.2 BAD CHECK–The number of taxpayers from line 2.1.2 due to a bad check.

2.1.2.3 BANKRUPT–The number of taxpayers from line 2.1.2 due to a bankruptcy.

2.1.2.4 DEBIT TC–The number of taxpayers from line 2.1.2 due to an additional assessment was made to a module in Installment Agreement status.

2.1.2.5 FS OLD–The number of taxpayers from line 2.1.2 due to an old Collection Information Statement.

2.1.2.6 MATH ERR–The number of taxpayers from line 2.1.2 due to a math error in a tax module.

2.1.2.7 NEW MOD–The number of taxpayers from line 2.1.2 due to a new module reaching balance due status.

2.1.2.8 CROSS REF DFL–The number of taxpayers from line 2.1.2 due to cross referenced TIN defaulting.

2.1.2.9 RET DEL–The number of taxpayers from line 2.1.2 due to a module in an open return delinquency notice status.

2.1.2.10 TDI MOD–The number of taxpayers from line 2.1.2 due to an open TDI module.

2.1.2.11 PRE BAL–The number of taxpayers from line 2.1.2 due to the arrival of an assessment from Master File in excess of the dollar limit for use of command code IAPND.

2.1.2.12 ESTIMATE INS–The number of taxpayers from line 2.1.2 due to insufficient estimated tax payments.

2.1.2.13 OTHER–The number of taxpayers from line 2.1.2 which did not qualify for any of the lines from 2.1.2.1 through 2.1.2.12, indicating a history item of "OTHER" was input or the source is undetermined.

2.1.2.14 NO EXT TO PAY ST 64–The number of taxpayer entities from line 2.1.2.

2.1.2.15 NO CONT WGE LVY ST 64–The number of taxpayer entities from line 2.1.2.

2.1.2.16 NO PPIA ST 64–The number of taxpayer entities from line 2.1.2.

2.1.2.17 NO E–IA ST 64–The number of taxpayer entities from line 2.1.2.

LEFT IA (6X) (literal only)

3.1 ENTITY DEFAULTS–The number of taxpayers which left status 6X for reasons other than full payment (status 12) or transferred out of campus jurisdiction (status 99).

3.1.1 PAYMENT INS–The number of taxpayers from line 3.1 due to an insufficient payment.

3.1.2 BAD CHECK–The number of taxpayers from line 3.1 due to a bad check.

3.1.3 BANKRUPT–The number of taxpayers from line 3.1 due to a bankruptcy.

3.1.4 DEBIT TC–The number of taxpayers from line 3.1 due to an additional assessment that was made to a module in Installment Agreement status.

3.1.5 FS OLD–The number of taxpayers from line 3.1 due to an old Collection Information Statement.

3.1.6 MATH ERR–The number of taxpayers from line 3.1 due to a math error in a tax module.

3.1.7 NEW MOD–The number of taxpayers from line 3.1 due to a new module reaching balance due status.

3.1.8 CROSS REF DFL–The number of taxpayers from line 3.1 due to cross referenced TIN defaulting.

3.1.9 RET DEL–The number of taxpayers from line 3.1 due to a module in an open return delinquency notice status.

3.1.10 TDI MOD–The number of taxpayers from line 3.1 due to an open TDI module.

3.1.11 PRE BAL–The number of taxpayers from line 3.1 due to the arrival of an assessment from Master File in excess of the dollar limit for use of command code IAPND.

3.1.12 ESTIMATE INS–The number of taxpayers from line 3.1 due to insufficient estimated tax payments.

3.1.13 OTHER–The number of taxpayers from line 2.1.3 which did not qualify for any of the lines from 2.1.3.1 through 2.1.3.12, indicating a history item of "OTHER" was input or the source is undetermined.

Exhibit 5.2.4-10
Type Assessment Reports
Report Symbols NO–5000–241 & NO–5000–242
Part 1–TDAs

NO–5000–241

Note:

In FY 2014 Lines added for ACA provisions 5000A/SRP, Shared Responsibility Payment and 4980H. They occupy the same lines and are distinguished by columns - Provision 5000A/SRP is IMF and Provision 4980H is BMF. Specific Line definitions are shown in Exhibit 5.2.4-2 *Taxpayer Delinquent Account Report, Part 1–TDAs.*

Columns: (A) IMF TOTAL–The number of IMF (Individual Master File) TDAs.

(B) SFR–The number of IMF TDAs with an Automated Substitute for Return (ASFR) assessment. The TDA module must contain TC 599 with Closing Code 88 or 89, but not contain a TC 300 for an amount greater than $0.00.

(C) 1040 EXAM–The number of IMF TDAs with an Examination assessment. The TDA module must be for Form 1040 (MFT 30) and contain a TC 300 for an amount greater than $0.00.

(D) 1040 MATH ERROR–The number of IMF TDAs with Form 1040 (MFT 30) where the module does not qualify for columns B or C, but does contain a MATH–ERR–INCREASING–TX–IND. This indicator is stored on IDRS in Section 50 of the Taxpayer Information File.

(E) FED EMP/RET–The number of IMF TDAs from column A where the federal employee/retiree code is on.

(F) MFT 31–The number of IMF TDAs from column A where the MFT code is 31, which indicates a joint assessment has been split. This may involve situations such as innocent spouse.

(G) IMF ATAT– IMF TDAs from column A with an exam project code indicating Abusive Tax Avoidance Transactions (ATAT).

(H) BMF TOTAL–The total number of Business Master File (BMF) TDAs.

(I) BMF 6020(B)–The number of BMF tax modules with MFTs 01, 03, 04, 06, 09, 10, 11 or 60 all with a TC 599 Closing Code 08, 09, 38, 39, 63 or 64 and all with no TC 300 for an amount greater than $0.00.

(J) BMF ATAT–BMF TDAs from column A with an exam project code indicating ATAT.

(K) BMF EXAM–The number of Business Master File TDAs with an Examination assessment. The TDA module must contain a TC 300 for an amount greater than $0.00 and not qualify for Column J.

(L) ESTATE 706 TDAs–The number of TDAs where the Type Assessment code = 13.

(M) FORM 941/944–The number of BMF TDA modules which have either a BMF MFT 01, or a BMF MFT 14.

(N) FORM 940–The number of BMF TDA modules which have an MFT 10.

NOTE:

See Exhibit 5.2.4–2, *Taxpayer Delinquent Account Reports, Part 1–TDAs,* for line definitions as this report shares the same line definitions.

Exhibit 5.2.4-11
Delinquent Returns Activity Report
(Report Symbol NO–5000–139 Part 1)

This exhibit provides technical detail by column and line for each part of the NO-5000-139, *Delinquent Returns Activity Report* (C-139). See the overview of this collection report in 5.2.4.9 for a general explanation of the report features.

Note:

Due to expanding the closing codes from 2 to 3 digit fields, in January 2013, the closing code values are added for each function and the 2 digit closing code is preceded by a zero. The details below can be found for any of the five organizational sections (ALL, LB&I, SB/SE, TE/GE and W&I) that are listed under the heading **Report: NO–5000–139**

Column: (1)   SECURED THIS MTH–Returns posting period to the Master File in a report month.

> **Note:**
>
> Every month, the report is run from the beginning of the FY to the end of the present period. During that time, changes may take place such as account mergers, duplicate returns unposting, reversals, etc. Therefore, using the Cum minus Cum result rather than the CUM minus Current Month result for more accuracy.

(2)   TOTAL CUM–Returns posting to the Master File from the beginning of the fiscal year through the report month.
(3)   1040 CUM–Returns with MFT 30 posting to the Master File from the beginning of the fiscal year through the report month.
(4)   941/944 CUM–Returns with BMF MFT 01 and/or BMF MFT 14 posting to the Master File from the beginning of the fiscal year through the report month.
(5)   1120 CUM–Returns with MFT 02 posting to the Master File from the beginning of the fiscal year through the report month.
(6)   720 CUM–Returns with MFT 03 posting to the Master File from the beginning of the fiscal year through the report month.
(7)   940 CUM–Returns with MFT 10 posting to the Master File from the beginning of the fiscal year through the report month.
(8)   943 CUM–Returns with MFT 11 posting to the Master File from the beginning of the fiscal year through the report month.
(9)   2290 CUM–Returns with MFT 60 posting to the Master File from the beginning of the fiscal year through the report month.
(10) EP/EO CUM–Returns with MFTs 33, 34, 36, 37, 44, 50, 67, 74, and 75 posting to the Master File from the beginning of the fiscal year through the report month.
(11) OTHER Cum–Returns not qualifying for a specific column heading should be considered as 'Other'. For example (not all inclusive), returns with MFTs 05, 06, 09, 51, 52, 58, 61, 63, and 64 posting to the Master File from the beginning of the fiscal year through the report month.

Return Categories

(1)   SECURED RETURNS–Delinquent returns secured under programs other than those secured under 6020B, SFR or RCP programs, where a TC 150 and a TC 599 with a valid closing code are present regardless of the module status. If there is no TC 599 present yet the module contains a status 03 (TDI), then the attribution to function is dependent on the status 03 indicator. Throughout the report, returns attributable to Exam are excluded.
Valid closing codes ranges are:

   A. ACS (formerly CS)–cc 025–049, 100-199

   B. CFf (Field Collection)–cc 050–074, 200 -299

   C. CSCO (formerly SCCB)–cc 000–019, 075–099, 300 -399

Status 03 indicators are:

   A. ACS– 7 & 8 (Queue)

   B. CFf (Field Collection)– 5 & 6

   C. CSCO– 9, or no status 03

(2) 6020B/SFR PROGRAM–(6020B/Substitute for Return Program) Delinquent returns secured where a TC 150 and a TC 599 with a valid closing code (for 6020B) or, a TC 150, TC 290, and TC 599 with a valid closing code (for SFR), are present. Counts for both SB/SE and W&I taxpayers are included.
Valid closing codes:

   A. ACS (formerly CS)–cc 038–041

   B. CFf (Field Collection)–cc 063–066

   C. CSCO (formerly SCCB)–cc 008, 009, 088–091

(3) WI SFR AT SB–(W&I Substitute for Return at SB/SE) All SFR cases are assigned to SB/SE campus. This line is a breakout of delinquent returns from the SFR Program where the BOD of the taxpayer is W&I.
(4) RCP RETURNS–(Return Compliance Program) Delinquent returns secured where a TC 150 and a TC 599 with a valid closing code are present.
Valid closing codes:

   A. ACS (formerly CS)–cc 048

   B. CFf (Field Collection –cc 073

   C. CSCO (formerly SCCB)–cc 098

(5)   TOTAL RETURNS–Total of lines (1) SECURED RETURNS, (2) 6020B/SFR PROGRAM and (4) RCP RETURNS.
(6)   SYSTEM/NOTC RETNS (System/No Transaction Code)–This is a catch all category. Delinquent returns secured in this section are credited to SCCB (aka CSCO) and include:

   • System–All returns posted with a TC 599 and a valid CSCO closing code in the range 000–019, 100–199. The computer systems (ie: Master File, IDRS) automatically assign a closing code based on the conditions of the return. (See 6209 TDI Closing Codes)

   • NOTC– Returns posted with no TC 599 but are or have been in status 02 (TDI notice) or 03 (TDI status) without and indicator. (i.e. TDI or notice that was previously closed not liable, the taxpayer then files the delinquent return and is not coded with a TC 599.)

(7)   TOT COLL RETURNS (National Total Page Only)–Sum of Total Returns plus System/NOTC Returns.
(8)   FIELD ASST CTRS –Delinquent return secured by Field Assistance (aka Field assistance Walk–in) where a TC 150 and a TC 599 cc 20–24 are present.

   Note:

Lines Within Return Categories

(1) NO. TAXPAYERS–Number of delinquent taxpayers in the report period.

(2) NO. OF RETURNS–Number of delinquent returns where a TC 150 posted in the report period and a TC 599 with the appropriate closing code are present or, where a TC 150 is present but no TC 599 and the module was at some time in 02 or 03 status (SCCB (aka CSCO) page only).

(3) NO. FULL PAYS–Number of delinquent returns where the amount collected is greater than or equal to the net amount assessed with a TC 150 amount greater than 0.

(4) NO. ZERO TAX DUE–Number of delinquent returns with a TC 150 amount of zero.

(5) AMT. ASSESSED–Net amount of all tax, penalties and interest assessed at the time the TC 150 or TC 290 (SFR) posted.

(6) NET ASSESSED–Net amount of all tax, penalties and interest assessed minus prepaid credits (listed below).

   A. **Tax**–Tax settlement amount of TC 150 or TC 290 (SFR).

   B. **Penalties**–TC16X, 17X, 18X, 20X, 23X, 24X, 27X, 28X with posting cycles equaling the TC 150 posting cycles.

   C. **Interest**–TC 19X and 34X with posting cycles equaling the TC 150 posting cycle.

   D. **Prepaid Credits**–TC430, 62X, 65X, 66X, 68X, 69X, 71X and 80X amounts with posting cycles prior to or equal to the TC 150 posting cycle and any TC 67X amounts with posting cycles prior to the TC 599 posting cycle but less than the TC 150 posting cycle or the TC 290 (SFR) cycle.

(7) NO. REFUND RETNS–Number of delinquent returns where an unreversed TC 840 or TC 846 is present.

(8) AMT REFUND RETNS–Dollar amount of unreversed TC 840 or TC 846 from #7 above.

(9) AVG. AMT. RETURN–Net amount assessed divided by the number of returns secured.

(10) AMT. COLLECTED–Total of all TC 61X amounts and any TC 67X amounts with posting cycles equal to or greater than the TC 599 posting cycle but before the TC 150 posting cycle.

(11) PERCENTAGE COL–Amount collected divided by the net amount assessed.

Exhibit 5.2.4-12
Recap of Accounts Currently Not Collectible Report (CNC-149 and BOD)
Report Symbol NO–5000–149 MAIN
Report Symbol NO–5000–149 MINOR

NO–5000–149 MAIN

Columns: (1) GRAND TOTAL–Total of all TC 530 modules. Equals totals of columns Total IMF and Total BMF (six and seven below). No entry made for total taxpayers line since taxpayers may appear in more than one function. Functional lines may not equal total if Responsibility Unit Code (RUC) is absent.

(2) CFF/SPF/CSF–All TC 530 modules that contains an RUC of 1 or 2 for Field Collection, Collection Support function, and Advisory and Insolvency (AI).

(3) ACS–All TC 530 modules with an RUC of 4.

(4) CAMPUS–All TC 530 modules with an RUC of 3.

(5) TOTAL IMF–All IMF TC 530 modules.

(6) TOTAL BMF–All BMF TC 530 modules.

(7) TOTAL 941/944–Modules from BMF column with MFT 01/14 (not NMF MFT14).

Columns: NO–5000–149 MINOR

(1) GRAND TOTAL–Total of all TC 530 modules. Equals totals of columns six and seven below. No entry made for total taxpayers line since taxpayers may appear in more than one function. Functional lines may not equal total if Responsibility Unit Code (RUC) is absent.

(2) BY EXAM–All TC 530 modules that contains an RUC of 6.

(3) APPEALS–All TC 530 modules with an RUC of 7.

(4) TP ADV–All TC 530 modules with an RUC of 8 for Taxpayer Advocate & Problem Resolution Offices.

(5) OTHER–All TC 530 modules with an RUC of 9.

(6) IDS–All TC 530 modules with an RUC of 5 for Inventory Delivery System.

(7) TOTAL BMF–All BMF TC 530 modules.

TC 530 Posted this Fiscal Year Section

1.0 TOTAL NUMBER TAXPAYERS-Number of entities with at least one TC 530 posted since the first cycle of the fiscal year. **TC 530 CC 09 are not included in the total**.

2.0 NUMBER 530 MODULES-Number of modules with at least one TC 530 posted since the first cycle of the fiscal year. **TC 530 CC 09 are not included in this total**.

2.01 to CLOSING CODES 03 TO 39–Number of modules from Line 2.0 with appropriate closing codes in the latest TC 530. Also shown are number of modules with CC
2.16 09. Lines 2.15.1, 2.15.2 and 2.15.3 are sub-break outs of Line 2.15.

2.17 OTHER CLOSING CODES–Number of modules from Line 2.0 where the TC 530 closing code is not between 03 and 39.

3.0 DOLLAR AMOUNT–The assessed module balance at the time the TC 530 posted for the modules in lines 2.0 to 2.16 above. Includes all debit and credit transactions, withholding, and remittances posted to the module including the cycle of the latest TC 530 posting.

3.01 to CLOSING CODES 03 TO 39- The assessed module balance for each closing code at the time the TC 530 posted for the modules in lines 2.01 to 2.16 above.
3.16 Includes all debit and credit transactions, withholding, and remittances posted to the module including the cycle of the latest TC 530 posting.

3.17 OTHER CLOSING CODES–The assessed module balance for other closing codes at the time the TC 530 posted for the modules in lines 2.17 above. Includes all debit and credit transactions, withholding, and remittances posted to the module including the cycle of the latest TC 530 posting.

Inventory Section

4.0 NUMBER OF TAXPAYERS–Number of entities which have an unreversed TC 530 in one or more modules at the end of the reporting periods. **Excludes TC 530 CC 09 posting.**

5.0 NUMBER 530 MODULES–Number of modules which have at least one unreversed TC 530 at the end of the reporting period. **Excludes TC 530 CC 09 posting.**

5.01 to CLOSING CODES 03-39–The number of TC 530 modules in inventory at the end of the report period, by type of closing code.
5.16

5.17 OTHER CLOSING CODES–The number of TC 530 modules where the TC 530 closing code is not between 03 and 39.

6.0 DOLLAR AMOUNT–The amount of the assessed modules balances for modules in line 5.0 to 5.17, above.

6.01 to CLOSING CODES 03-39–The assessed module balances associated with the modules in lines 5.01-5.16 above.
6.16

6.17 OTHER CLOSING CODES–The assessed module balances associated with the modules in line 5.17, above.

Activity on TC 530 Modules Section This Fiscal Year

7.0 NUMBER MODULES FROM TC 530–Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and where either a status 12 or reversal (TC 531, 532, or 537) subsequently posted during the report period. Line 7.0 equals sum of lines 7.01 and 7.02. Other lines show closing codes and sub-break outs as indicated.

7.01 NUMBER MODULES TO STAT 12–Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and where a status 12 subsequently posted during the report period.

7.02 NUMBER MODULES REACTIVATED–Number of modules that had a TC 530 in effect (except TC 530 CC 09) this fiscal year and where a reversal (TC 531, 532 or 537) subsequently posted during the report period.

7.02.1 CLOSING CODES 03 TO 32–Number of TC 530 modules in inventory as of the end of the report period.
to

7.02.33

8.0   DOLLAR AMOUNT REACTIVATED–Reflects the amount of the assessed module balance for lines 7.02 to 7.02.33 above.

8.01   CLOSING CODES 03 TO 32–Number of TC 530 modules in inventory as of the end of the report period.
TO
8.03.3

9.0   CREDITS POSTED TO TC 530–Dollar amounts of abatements, payments and offsets on unreversed TC 530 modules for the report period.

Note:

The sum of Lines 9.01 through 9.03 equals Line 9.0, CREDITS POSTED TO TC 530.

9.01   ABATED–Net dollar amounts abated, on unreversed TC 530 modules for the report period.

9.02   COLLECTED–Net dollar amounts collected on unreversed TC 530 modules for the report period.

9.03   OFFSET–Net dollar amounts offset on unreversed TC 530 modules for the report period.

Activity on TC 537 Modules this Fiscal Year Section

10.0   NUMBER TO TC 537–Total TC 530 modules that have a subsequent TC 537 posting during the report period. Includes TC 530 CC 09 modules.

11.0   NUM FROM TC 537 TO TC 530–Number of modules that contains a TC 537 and have a subsequent TC 530 posted during the report.

11.1   NUM TO TC 530–NOT CC 09,19–The modules from 11.0 above where closing codes other than 09 or 19 were present.

11.2   NUM TO TC 530–CC 09,19–The modules from Line 11.0 where closing code 09 or 19 was present.

12.0   NUM OF TC 537 TO STATUS 12–Total number of modules that contain a TC 537 and have a subsequent status 12 posted during the report period, respectively.

13.0   NUM OF TC 537 TO STATUS 60–Total number of modules that contain a TC 537 and have a subsequent status 60 posted during the report period.

14.0   DOLLAR AMOUNT WHEN TO TC 537–Amount of assessed module balance corresponding to line 10.0 to 13.0 above.

15.0   DOLLAR AMOUNT BACK TO TC 530–Amount associated with the number of modules returned to TC 530.

15.1   TC 530 NOT CC 09, 19–Number of TC 530 modules where closing codes other than 09 or 19 were present.

15.2   TC 530 CC 09, 19–Number of TC 530 modules where the closing code was 09 or 19.

16.0   DOLLAR AMT - TC 537 TO STAT 60–Amount associated with LIne 13.0, NUM OF TC 537 TO STATUS 60.

Exhibit 5.2.4-13
Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section I–Staff Hour Utilization

A. Section I–Staff Hour Utilization. Hours are captured monthly and cumulatively by employee category. Lines 1-80 capture the number of staff hours spent on various direct operational programs. Staff hour utilization employee category column headings are:

- Clerical

- Para-Professional

- Professional

- Management

B. Direct program staff hour data is divided into ten (10) major program categories:

- Balance Due

- Delinquent Return

- Compliance Initiative Programs

- Local Outreach Programs

- Collection Strategy (ATAT)

- Appeals

- Mutual Collection Assistance Requests (MCAR)

- Solution Saturday

- Management Direct Case

- 500 Series

Line Number   **Time Code**   **Time Code Title and Line Definition**

Note:

How Time is Calculated for the 101 (TDA) and 201 (TDI) Time.

Time codes 101 and 201 are calculated as follows: Add Steps A & B to complete the calculation for each time code.

  A. All time charged directly to cases EXCEPT time charged to:

- Non-IDRS cases subcoded 104, 105, 204, 301-303, 305-323, 361, and 362.

- Any cases subcoded 104, 105, 106, 107, 204, 309-323, 361 and 362. The subcode directs these time charges to the time codes.

  B. Time charged to 809 and 810 time codes:

- 809 and 810 time is divided proportionately between time codes 101 and 201 based on the number of TDAs and the number of TDI taxpayers.

Line 1   101   Taxpayer Delinquent Account (TDA) Direct Case. This line captures time spent working assigned TDA cases. This information is provided by ICS/ENTITY and Rollup. This line can contain data for Field Collection.

Line 2   102   Unassigned Delinquent Account. This line captures time spent working delinquent account notices and other unassigned work, including notices generated by the ACS/CS call sites. This information is provided by ICS/ENTITY and ROLLUP. This line can contain data for Field Collection Areas and Advisory.

Line 3   104   InterArea Other Investigation (OI). This line captures time spent working Taxpayer Delinquent Account (TDA) related OIs received from other area offices. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas only.

Federal Tax Deposits (FTD) Alerts. This line captures time spent processing FTD Alerts. This information is provided by ICS/ENTITY. This line can contain data for

Line 4	105	Field Collection Areas only.
Line 5	106	Offer in Compromise (OIC). This line captures time spent working assigned offer in compromise cases. This information is provided by ICS/ENTITY and Rollup. This line can contain data for Field Collection Areas and Advisory.
Line 6	107	Taxpayer Advocate Service (TAS). This line captures time spent working TAS cases. This information is provided by ICS/ENTITY and Rollup. This line can contain data for Field Collection Areas and Advisory.
Line 7	108	Total Automated Lien System (ALS). This line captures time spent on actions related to filing, refiling, and releasing Notices of Federal Tax Liens and Estate Tax Liens, or other lien-related activity. This information is provided by Rollup. This line will contain data for A&I only.
Line 8	109	Summons. This line captures time spent on actions related to summons activity, including processing or monitoring summons for enforcement. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas and Advisory.
Line 9	110	Total Lien Issues. This line captures time spent on lien actions such as processing special lien or levy requests and resolving lien or levy problems. This information is provided by Rollup. This line can contain data for A&I only.
Line 10	111	Suits. This line captures time spent on actions related to recommendations for suit by the US Government. This information is provided by Rollup. This line will contain data for Advisory only.
Line 11	112	Advisory Opinions. This line captures time spent on actions relative to written or oral requests for advice received from various internal and external sources that does not pertain to an open case file. This information is provided by Rollup. This line will contain data for Advisory only.
Line 12	113	Total Insolvency. This line is the sum of subsequent lines 13 through 25, and shows the total hours spent on actions relative to bankruptcy proceedings, assignments for the benefit of creditors, and corporate dissolutions. This information is provided by Rollup. This line will contain summarized data from Lines 13 through 25 for A&I only.
Line 13	113a	Chapter 7 No Assets
Line 14	113b	Chapter 7 Assets
Line 15	113c	Chapter 9
Line 16	113d	Chapter 11
Line 17	113f	Chapter 12
Line 18	113h	Chapter 13 Pre-Confirmation
Line 19	113i	Chapter 13 Post-Confirmation
Line 20	113m	Abandoned/Exempt Property
Line 21	113o	Other Insolvency. Advisory may get involved in bankruptcy cases, and time spent by Advisory employees on bankruptcy cases would be included in this time code. This information is provided by Rollup. This line may contain data for AI.
Line 22	113p	Chapter 15
Line 23	113q	Assignment for Benefit of Creditors (ABC) Assignments
Line 24	113r	Receiverships
Line 25	113s	Decedents
Line 26	114	Discharge/Foreclosure. This line captures time spent on actions relating to foreclosures, redemptions, discharge of property, subordinations, withdrawals, and/or non–attachments of lien and bulk sales. This information is provided by Rollup. This line will contain data for Advisory only.
Line 27	115	Property Appraisal and Liquidation Specialist (PALS). This line captures time spent on actions relative to appraisal and liquidation activities. This information is provided by Rollup. This line will contain data for Advisory only.
Line 28	116	Seizure–ICS Hours. This line captures time spent on seizure related actions. These actions include receiving and reviewing seizure paperwork, opening and closing Non-Field Other Investigations (NF OIs) on ICS, and sending 90-day update reports to the Field GM and PALS GM. This information is provided by Rollup. This line will contain data for Advisory only.
Line 29	117	Trust Fund Recovery Penalty (TFRP). This line captures time spent on actions relative to review of assertions of the TFRP/personal liability for excise tax, and updating the Automated Trust Fund Recovery system. This information is provided by Rollup. This line will contain data for Advisory only.
Line 30	118	Freedom of Information Act (FOIA)/Disclosure/Miscellaneous. This line captures time spent on various miscellaneous activities that are not reported elsewhere. This information is provided by Rollup. This line will contain data for Advisory only.
Line 31	119	Total Decedent . This line captures time spent on actions related to processing and monitoring decedent cases. This information is provided by Rollup. This line will contain data for only.
Line 32	120	CDP Related OIC. This line captures time spent on actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on *Form 656, Offer in Compromise* in conjunction with a Collection Due Process (CDP). This information is provided by ICS/ENTITY and CTRS. This line will contain data for Field Collection and Advisory
Line 33		Total Bal Due. Line 33 is the sum of Lines 1 through 12 and 26 through 32, and can contain data for all functions.
Line 34	201	Taxpayer Delinquent Investigation (TDI) Direct Case. This line captures time spent working assigned TDI cases. This information is provided by ICS/ENTITY and Rollup. This line can contain data for Field Collection.
Line 35	202	Unassigned Delinquent Return. This line captures time spent working delinquent account notices and other unassigned work, including notices generated by the ACS/CS call sites. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas and Insolvency.
Line 36	204	InterArea Other Investigation (OI). This line captures time spent working Taxpayer Delinquent Investigation (TDI) related OIs received from other area offices. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 37		Total Del Ret. Line 37 is the sum of Lines 34 through 36. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 38		Total CIP. Line 38 is the sum of hours reported by each function to time codes 301 through 303 for hours spent on actions developing and working compliance initiative programs worked in Field Collection . Compliance initiatives are defined as locally approved programs or studies involving contact with specific taxpayers within a market segment. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 39		Total Outreach. Line 39 is the sum of hours reported by each function to time codes 305 through 308 for hours spent on actions that directly support and relate to outreach Collection activities within an area or territory, e.g., speeches, workshops for practitioners, e-filer assistance, etc. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 40	309	Abusive Tax Avoidance Transactions (ATAT)
Line 41	310	Offshore Voluntary Compliance Initiative (OVCI)
Line 42	311	Offshore Voluntary Disclosure Initiative (OVDI)
Line 43	312	Intermediary Transactions
Line 44	313	Promoter
Line 45	314	Notice 2000-44
Line 46	315	Announcement 2005-80
Line 47	316	ATAT Federal Payment Levy Program (FPLP) Contract Vendor
Line 48	317	High Dollar Currently Not Collectible (CNC)
Line 49	318	Easement Settlement Offer
Line 50	319	Refund Schemes
Line 51	320	Large Business and International (LB&I) Distressed Asset Trust (DAT)
Line 52	321	IRC 6707A Penalty Assessment
Line 53	322	United Bank of Switzerland (UBS)
Line 54	323	ATAT Estate and Gift
Lines 55 through 70	324 - 339	Collection Strategy. Time codes 324 through 339 reserved for future Collection ATAT Strategy Initiatives.
Line 71		Total ATAT Strategy. Line 71 is the sum of Lines 40 through 70. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.

Line 72	360	Appeals. This line captures time spent on actions performed while working Appeals related cases. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 73	361	Mutual Collection Assistance Request (MCAR). This line captures time spent on actions performed while working on MCAR cases by either International or domestic revenue officers. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 74	362	Solution Saturday. This line captures time spent on actions performed while working on Solution Saturday requests or cases. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 75	614	Management Direct Case Time. This line captures time spent by managers and long–term acting managers on activities related to assigned taxpayer cases. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 76	502	Analysis/Perfection. This line captures time spent on actions related to the analysis and perfection of input documents, required research for completion of payment and credit transfer requests, and other miscellaneous duties. This information is provided by ICS/ENTITY and Rollup. This line can contain data for Field Collection Areas and Advisory.
Line 77	504	File Maintenance. This line captures time spent maintaining files as addressed in IRM 5.4, Case Processing. This information is provided by ICS/ENTITY and Rollup. This line can contain data for Field Collection Areas and Advisory.
Line 78	505	Clerical. This line captures time spent in support of Collection programs. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 79		Total 500 Series. Line 79 is the sum of Lines 76 through 78. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 80		Total Direct . Line 80 is the sum of Lines 33, 37, 38, 39, 71, 72, 73, 74, 75, and 79. This line will contain data for all functions.
Line 81	401	Collateral Duties. This line captures time spent as full- and part-time union stewards, on Equal Employment Opportunity (EEO) activities, or other collateral assignments. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 82	402	Automated Data Program (ADP) Support. This line captures time spent on activities such as securing software or hardware, participating in rollout of new software. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 83	403	ICS/ENTITY Support. This line captures time spent working on an ICS, ENTITY, or ICS Windows related issue or problem. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 84	404	Coordinator Duties. This line captures time spent on activities such as Combined Federal Campaign, Savings Bond, or other coordinator assignments. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 85		Total Non-Direct Hours. Line 85 is the sum of Lines 81 through 84. This information is provided by ICS/ENTITY and CTRS. These lines can contain data for all functions.
Line 86		Total Training Hours. Line 86 is the sum of Lines 87 through 91 and represents the total training hours spent by all employees in all functions in training situations, including coordinating, scheduling, conducting, teaching, or attending training, and any travel incident to training. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 87	601	Continuing Professional Education (CPE)
Line 88	602	Revenue Officer/Advisory and Insolvency (RO/AI) Phase (Unit X) Training for Units 1, 2, 3, Advanced, or Technical.
Line 89	603	OJI Assignment. On-the-Job Instructor training.
Line 90	604	Instructor Assignment. Any instructor assignment other than CPE.
Line 91	605	All Other Training. All other training that is neither CPE, RO Phase of any kind, OJI, nor an instructor assignment.
Line 92	610	Management. This line captures time spent by managers or acting managers in all functions in the performance of traditional management activities and Commissioner's Representative duties. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 93	611	Administrative. This line captures time spent by all employees except managers in all functions performing administrative tasks. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 94	613	Leave. This line captures time spent by all employees in all functions on annual, sick, and administrative leave. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 95		Total Overhead Hours. Line 95 is the sum of Line 86 and Lines 92 through 94. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 96		Total Available Hours. Line 96 is the sum of Lines 80, 85, and 95. Hours reported to Direct, Non-Direct, and Overhead time codes are included in this total. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.

Exhibit 5.2.4-14
Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section II – Informational Only Hours

A. Section II – Informational Hours. This section captures monthly and cumulative time spent on activities not counted as work hours nor added to the total available hourly formula. Informational hours are provided for balancing purposes only. Informational Only Hours employee category column headings are:

- Clerical

- Para-Professional

- Professional

- Management

B. Informational hours includes time spent:

- In the field on official business

- Working in an approved Flexiplace location

- While computer or computer system access is unavailable

- By the Independent Reviewer

- Detailed in from another function

- Working outside an assigned function while on a detail

- Identity Theft

Line Number	Time Code	Time Code Title and Line Definition
Line 97	406	Independent Reviewer. This line captures time spent on activities such as reviewing rejected offer-in-compromise or installment agreement cases. The Independent Reviewer must also report time to appropriate direct program codes as well. This information is provided by Rollup. This line will contain data for Advisory only.
Line 98	621	Field Time. This line captures time spent while out of the office working in the field. Work activities performed while in the field must also be reported to appropriate operational time codes. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 99	622	Flexiplace. This line captures time spent working at approved alternate work sites during a normal tour of duty. Activities performed while working in a Flexiplace situation must also be reported to appropriate operational time codes. This line is informational only and is not included in total available hours. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 100	623	Computer Downtime. This line captures time spent while unable to perform work due to computer downtime for reasons such as hardware, software, or telecommunication problems; power outages; or other issues. This line is informational only and is not included in total available hours. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.

Line 101	624	Identity Theft. This line captures time spent working ID Theft issues. Time applied to this time code includes activities such as preparing Form 4844 to input TC 971 action codes, reviewing ID theft documentation, and preparing Form 3870. This information is provided by ICS/ENTITY and Rollup. This line can contain data for all functions.
Line 102		Total Informational Hours. Line 102 is the sum of Lines 97 through 101. This information is provided by ICS/ENTITY and CTRS. This total is not included in total available hours. This line can contain data for all functions.
Line 103		Detailed In. Line 103 is the sum of all staff-hours detailed into the Field Collection during the report period. In addition to hours reported on Line 103, time must also be reported to appropriate operational time codes. This line can contain data for all functions. This information is provided by ICS/ENTITY and Rollup.
Line 104		Total Detailed Out. Line 104 is the sum of Lines 105 through 110 and captures staff hours spent on detailed out activities. This information is provided by ICS/ENTITY and CTRS. This line can contain data for all functions.
Line 105		Walk-In. Detail outside Field Collection to Walk-In.
Line 106		ACS/Toll-Free. Detail outside Field Collection to ACS/Toll-Free.
Line 107		Taxpayer Advocate Service. Detail outside Field Collection to Taxpayer Advocate Service.
Line 108		Stakeholder Liaison. Detail outside Field Collection to Stakeholder Liaison.
Line 109		Disaster Relief. Detail outside Field Collection to Disaster Relief.
Line 110		Other. Detail outside Field Collection to any other Business Operating Division (BOD), function, or program not listed in Lines 105 through 109.

Exhibit 5.2.4-15
Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section III–Operational Data

A. Section III–Operational Data. Monthly and cumulative operational data is reported in Section III. The column headings for operational data are:

- Opening Inventory

- Receipts

- Transfers In

- Disposals

- Transfers Out

- Closing Inventory

Note:

The transfer in/out feature in CTRS should be used to track transferred inventory within an area. Adjustments to the receipts and dispositions columns are inappropriate because that data is utilized by stakeholders to develop work plans and make projections. Beginning of the fiscal year counts should never be adjusted as this action causes changes to all subsequent monthly operational data and republication of C–23s. However, if this action is absolutely necessary it must be coordinated with the CTRS analysts in the Collection Data Assurance office.

B. Lines 1 through 62 in Section III reflect workload inventory data related to time codes in Section I, Staff Hour Utilization, and are subdivided into the same major program categories. Inventory totals are shown in the opening, receipts, transfers in, disposals, transfers out, and ending inventory columns both monthly and cumulatively.

Line Number	Time Code	Time Code Title and Line Definition
Line 1	102	TDA Notice. This line captures inventory related to working and disposing of unassigned delinquent account work. This information is provided by ICS/ENTITY and Rollup. This line will contain data for Field Collection Areas and Advisory.
Line 2	104	InterArea Other Investigations (OI). This line captures inventory of Taxpayer Delinquent Account (TDA) related OIs received from other area offices for assistance securing information or other actions. The OI is counted as a disposal when all required actions have been taken and the issue is resolved. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 3	105	Federal Tax Deposit (FTD) Alerts. This line captures inventory of FTD Alerts. FTD Alerts are created on MasterFile and downloaded on a quarterly basis to Field Collection Areas groups via ICS. FTD Alerts resolved and closed during the report period are counted as dispositions. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 4	107	Taxpayer Advocate Service (TAS). This line captures inventory of TAS requests. A TAS request is counted as a receipt when an Operational Assistance Request (OAR) is received from the Taxpayer Advocate's Office. It is counted as a disposal when the issue has been resolved and a response has been provided to TAS or TAS has closed the case. This information is provided by ICS/ENTITY and CTRS. This line can contain data for Field Collection.
Line 5	108	Total ALS. This line captures inventory related to filing, refiling, and releasing a Notice of Federal Tax Lien and maintaining the Automated Lien System (ALS) database. This information is provided by CTRS. This line will contain data for A&I only.
Line 6	109	Summons. This line captures summons referral inventory. Receipts are counted when a referral request to enforce a summons is received. Dispositions are counted when the referral action on a summons has been rejected, enforced, withdrawn, or the case is resolved. This information is provided by ICS/ENTITY and CTRS. This line will contain data for Field Collection and Advisory.
Line 7	110	Total Lien Issues. This line captures lien or levy processing requests. Receipts are counted when a request is received for nominee/alter ego, estate lien, or Federal Payment Levy assistance. Dispositions are counted when the lien filing or levy determination has been made and returned to the requestor, or the issue has been resolved. This information is provided by the Automated Lien System (ALS) and CTRS. This line will contain data for Advisory.
Line 8	111	Total Suits. This line captures suits data. Receipts are counted when a suit recommendation or notice of a docketed case is received. Dispositions are counted when the suit is adjudicated, dismissed, settled, or rejected. This information is provided by CTRS. This line will contain data for Advisory.
Line 9	112	Total Advisory Opinions. This line captures advisory opinion requests. Receipts are counted when written requests for opinion or when other advisory inquiries are received. Dispositions are counted when a response is either sent or provided to the requestor. This information is provided by CTRS. This line will contain data for Advisory.
Line 10	113	Total Insolvency. Line 8 is the sum of subsequent lines 9 through 20, and is the total inventory data of bankruptcy and insolvency proceedings. The feeder information is obtained from the Automated Insolvency System (AIS) Split Activity Report. This information is provided by CTRS. This line will contain data for A&I only.
Line 11	113a	Chapter 7 No Assets. This line captures inventory of Chapter 7 no asset cases. Receipts are counted when Chapter 7 no asset cases are reassigned from Centralized Insolvency Operation (CIO) or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m on Line 17. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 12	113b	Chapter 7 Assets. This line captures inventory of Chapter 7 asset cases. Receipts are counted when Chapter 7 asset cases are assigned via Case Assignment Guide (CAG), cases are reassigned from CIO or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m on Line 17. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 13	113c	Chapter 9. This line captures inventory of Chapter 9 cases. Receipts are counted when Chapter 9 cases are manually assigned or assigned via CAG. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.

Line 14	113d	Chapter 11. This line captures inventory of Chapter 11 cases. Receipts are counted when Chapter 11 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 15	113f	Chapter 12. This line captures inventory of Chapter 12 cases. Receipts are counted when Chapter 12 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 16	113h	Chapter 13 Pre-Confirmation. This line captures inventory of Chapter 13 cases assigned prior to confirmation. Receipts are counted when Chapter 13 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 17	113i	Chapter 13 Post-Confirmation. This line captures inventory of Chapter 13 cases reassigned from CIO for post-confirmation actions. Receipts are counted when Chapter 13 cases are reassigned from CIO to address post-confirmation issues after they had been reassigned to CIO after confirmation. This time code does not include post-confirmation Chapter 13 cases received for the first time that require an initial case analysis as this is captured in Time Code 113h on Line 15. Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter. This information is provided by CTRS. This line will contain data for INS only.
Line 18	113m	Abandoned/Exempt Property. This line captures inventory of cases for which investigations of exempt/abandoned/excluded property are being completed. These are usually Chapter 7 no asset and Chapter 7 asset cases. Receipts are counted when cases are reassigned from CIO or actions are taken on this type of investigation on current inventory. This information is provided by CTRS. This line will contain data for INS only.
Line 19	113o	Other Insolvency. This line captures inventory of cases that do not fit into one of the other 113 Time Codes listed. This information is provided by CTRS. This line will contain data for A&I.
Line 20	113p	Chapter 15. This line captures inventory of Chapter 15 cases. Receipts are counted when Chapter 15 cases are assigned via CAG. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 21	113q	ABC Assignments. This line captures inventory of ABC Assignment cases. Receipts are counted when Assignments are manually assigned. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 22	113r	Receiverships. This line captures inventory of Receivership cases. Receipts are counted when Receiverships are manually assigned. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 23	113s	Decedents. Receipts are counted when Decedents are manually assigned. Dispositions are counted when cases are closed on AIS. This information is provided by CTRS. This line will contain data for INS only.
Line 24	114	Total Discharge/Foreclosure. This line captures inventory of discharge/foreclosure related cases. A discharge or subordination receipt is counted when the initial written application is received; request for withdrawal; notice of non–judicial foreclosure; or when lien priority inquiries or applications are received. Dispositions are counted when a determination is made and required checks or documents are received or there is no response from the taxpayer 30 days after the deadline for response; the notice of withdrawal is prepared and the requestor is notified of the determination; when the redemption issue is resolved; or when action relevant to the case has been taken. This information is provided by CTRS. This line will contain data for Advisory.
Line 25	115	Property Appraisal and Liquidation Specialists (PALS). This line captures inventory of appraisal and sale activities conducted by PALS. Receipts are counted when a formal request for assistance is received; when notified of a completed seizure by a revenue officer; when notified of acquired property; when requests for investigation are received; or when requests from the Department of Justice are received. Dispositions are counted when the appraisal paperwork is completed, when the property is disposed of, when the sale is held, or when a determination has been made. This information is provided by CTRS. This line will contain data for Advisory.
Line 26	116	Seizure–ICS Inventory. This line captures the number of ICS Non-Field Other Investigation (NF OI) modules created when a seizure control number is issued, and no later than the end of the same business day. Dispositions are counted when the property has been bid-in or disposed of, all required closing documents have been received and processed by Advisory, applicable documents have been forwarded to the Campus Accounting Branch, and proceeds and expenses have posted correctly. This information is provided by CTRS. This line will contain data for Advisory.
Line 27	117	Trust Fund Recovery Penalty (TFRP). This line captures inventory of TFRP cases, after the case has been input on ICS as a TFRP OI. Receipts are counted when the TFRP assessment package, a claim, or requests for adjustment or assessment are received by Advisory. Dispositions are counted when the assertion is rejected, a determination has been made, or the adjustment document has been prepared and forwarded. This information is provided by CTRS. This line will contain data for Advisory.
Line 28	118	Freedom of Information Act (FOIA)/Disclosure/Miscellaneous. This line captures inventory of various miscellaneous activities. Receipts are counted when notification of an open Criminal Investigation (CI) case, a FOIA request for research, a collateral agreement, or other non–TFRP claims are received, when notified of a jeopardy situation;, and/or filing of foreign corporation elections are received. Dispositions are counted when there is a notification that CI control is no longer needed, when necessary actions have been completed, a collateral agreement is disposed of or denied, a claim is resolved by approval or denial, a jeopardy assessment is sent to Exam, levy is approved or a decision is made not to pursue the case, or when a determination is made regarding the election and no further action is required. This information is provided by CTRS. This line will contain data for Advisory.
Line 29	119	Total Decedent Issues. This line captures inventory related to processing and monitoring decedent cases. A receipt is counted when notification of a decedent estate is received, or when Form 4768 is received. Dispositions are counted when the estate is closed or a decision is made not to pursue collection, or when the Form 4768 request is approved or resolved. This information is provided by CTRS. This line will contain data for Advisory.
Line 30	120	CDP Related OICs. This line captures inventory related to offer in compromise cases submitted on *Form 656, Offer in Compromise* in conjunction with a Collection Due Process (CDP). This information is provided by ICS/ENTITY and CTRS. This line will contain data for Field Collection and Advisory
Line 31	204	InterArea Other Investigations (OI). This line captures inventory of Taxpayer Delinquent Investigation (TDI) related OIs received from other area offices for assistance securing information or other actions. The OI is counted as a disposal when all required actions have been taken and the issue is resolved. This information is provided by ICS/ENTITY. This line can contain data for Field Collection Areas only.
Line 32	309	Abusive Tax Avoidance Transactions (ATAT). This line captures inventory of Collection ATAT work not defined by codes 310 through 323. Subcode 309 should be used as the default ATAT subcode when 310 through 323 do not apply. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 33	310	Offshore Voluntary Compliance Initiative (OVCI). This line captures inventory of all collection work related to OVCI participants. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 34	311	Offshore Voluntary Disclosure Initiative (OVDI). This line captures inventory of Offshore Voluntary Disclosure Program applicant cases. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 35	312	Intermediary Transactions. This line captures inventory of LB&I Examination requests for collection assistance or audit assessments for taxpayer entities participating in an Intermediary Transaction Tax Shelter, including any transferee assessments resulting from audit assessments. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 36	313	Promoter. This line captures inventory of promoter investigations assigned as Bal Dues, Del Rets or Compliance Initiative Program (CIP). This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 37	314	Notice 2000-44. Use this code with all Collection ATAT inventory related to taxpayers identified under Announcement 2000-44. The type of transaction, or series of transactions, referred to as the Son of BOSS transaction is a listed transaction outlined in Notice 2000–44, Loss Deductions, Disallowance of: Artificial Losses: Abusive Tax Shelters: Partnerships: Basis. It generally refers to certain transactions that are marketed to generate tax losses through the taxpayer's purported creation of artificially high basis in partnership interests. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 38	315	Announcement 2005-80. This line captures inventory of cases related to taxpayers identified under Announcement 2005-80, Global Settlement Initiative. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 39	316	Federal Payment Levy Program (FPLP) Contract Vendor. This line captures FPLP contract vendor cases assigned to an ATAT group. An FPLP case is identified by a TC 971 AC 060 indicating a match between a delinquent account and a Financial Management Service (FMS) payment. The case will be assigned to an ATAT group when one or more of the following characteristics is revealed: - Three or more in-business or out-of-business related entities identified; any of the responsible parties has outstanding Trust Fund Recovery Penalty assessments from three or more entities; and/or case has a foreign component. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 40	317	High Dollar Currently Not Collectible (CNC). This line captures inventory of cases identified through the High Dollar CNC Project. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 41	318	Easement Settlement Offer. This line captures inventory of cases identified through the Conservation Easement Settlement Offer. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
		Refund Schemes. This line captures inventory of cases where the taxpayer(s) claimed false withholding credits (W-2 and Form 1099-OID) or other refundable

Line 42	319	credits (for example, Form 4136, Credit for Federal Tax Paid on Fuels and Form 2439, Notice to Shareholders of Undistributed Long-Term Capital Gains) which resulted in a fraudulent refund.
Line 43	320	LB&I DAT. This line captures inventory of cases identified under Notice 2008-34. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 44	321	IRC 6707A Penalty Assessment. This line captures inventory of IRC § 6707A penalty assessment cases. IRC § 6707A penalty assessments that can be identified by MFT code 55, Transaction Code (TC) 240 reference number 648 for individuals and MFT code 13, and TC 240 reference number 648 for all other cases are tracked here. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 45	322	United Bank of Switzerland. This captures inventory of UBS cases which includes work resulting from examinations of taxpayers who were identified by UBS as account holders, but who did not voluntarily disclose offshore activity. These cases are referred to as treaty cases by revenue agents involved in the examinations. Subcode 322 is not used for OVDI/OVDP cases, even if the taxpayer banks at UBS.
Line 46	323	ATAT Estate and Gift. This line captures inventory of ATAT Estate and Gift cases. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 47 through Line 62	324 through 339	Lines 47 through 62 (Time Codes 324-339) are reserved for future Collection Strategy initiatives. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 63	361	Mutual Collection Assistance Request. This line captures MCAR inventory. Receipts are counted when an incoming OI for domestic collection assistance is received from the International groups, or when the International groups receive a request for assistance and open an OI on ICS. Dispositions are counted when monies have been collected in accordance with the mutual treaties, and/or assistance has been provided and the OI is closed. This information is provided by ICS/ENTITY. This line will contain data for Field Collection Areas only.
Line 64	362	Solution Saturday. This line captures Solution Saturday inventory. This information is provided by CTRS and ICS/ENTITY. This line can contain data for all functions.
Line 65	406	Independent Reviewer. This line captures Independent Reviewer Offer In Compromise (OIC) and Installment Agreement (IA) inventory. Receipts for OIC or IA cases are counted when the OIC or IA file is received for review. Dispositions are counted when the review is completed and the file is returned to the appropriate office. This information is provided by Rollup. This line will contain data for Advisory only.

Exhibit 5.2.4-16
Description of Collection Workload Indicators Report NO–5000–23 (C–23), Section IV–Other Actions

A. Section IV–Other Actions. Line 64 provides monthly and cumulative enforcement proofs of claim data.

B. This data is provided as national totals, to avoid any possible ROTER violations.

C. A time code is not associated with proofs of claim data.

Line Number	Definition
Line 66	Proofs of Claim. This line reports the number of proofs of claim issued during the reporting cycle. This information is provided by Rollup for Advisory and by the Insolvency Technical Analyst.

Exhibit 5.2.4-17
Description of Collection Workload Indicators Report NO–5000–23 (C–23) Section V – Revenue Officer Inventory Count

A. Section V–Revenue Officer (RO) Inventory Count. This section captures the total number of traditional "bag-carrying" revenue officers by grade and the total number of taxpayer cases in their inventory. An RO is counted who has five or more assigned cases and an ICS position type of:

- N - Normal
- T - Coach/OJI
- U - Collateral Duties
- I - Trainees

B. Revenue officers excluded from the count are:

- Long-term acting managers
- Full-time Offer in Compromise (OIC) specialists
- On-the-Job Instructor (OJI) coaches with less than five assigned cases
- Special Compliance Position (SCP) revenue officers
- Revenue officer trainees with less than five assigned cases
- Revenue officer with less than five assigned cases
- GS-4 Student Career Experience Program (SCEP) revenue officers
- Area and territory staff

C. The number of revenue officers by grade level is systemically calculated by totaling the grade level of each revenue officer who inputs time using ICS. The number of taxpayers cases is taken from ICS/ENTITY on the last day of the reporting period.

D. Time codes are not associated with revenue officer inventory counts.

E. This data is tracked on a monthly basis only; no cumulative data is kept. This information is provided by ICS/ENTITY at the end of the reporting period. This section will always contain data for Field Collection Areas only.

Line Number	RO Grade Level	Definition
Line 67	GS-5	Number of GS-05 ROs and number of total taxpayers
Line 68	GS-7	Number of GS-07 ROs and number of total taxpayers
Line 69	GS-9	Number of GS-09 ROs and number of total taxpayers
Line 70	GS-11	Number of GS-11 ROs and number of total taxpayers
Line 71	GS-12	Number of GS-12 ROs and number of total taxpayers
Line 72	GS-13	Number of GS-13 ROs and number of total taxpayers
Line 73	Total	Total number of revenue officers and taxpayer cases

Exhibit 5.2.4-18
Preparation and Transmission of Collection Workload Indicators (C–23) Report

A. The Collection Workload Indicators Report, NO–5000–23 (C–23), is prepared monthly in the Collection Data Assurance (CDA) office by consolidating area files for all functions using Super CTRS. The group files that build the area files are processed using ICS/ENTITY group files for Field Collection Areas and Rollup files from Insolvency and Advisory, as well as various external feeder activity reports, via CTRS.

B. The Field Collection Area CTRS Wide Area Specialist (WAS) generates the Area 4872 report data file to the CTRS server by COB on the first Wednesday following the close of the reporting period. The Area 4872 reports from Insolvency and Advisory are due by COB on the first Wednesday following the close of the reporting period. If unforeseen circumstances occur, extensions for the Area 4872 report may be granted. The WAS must contact the CTRS program analysts in CDA through their managers if they are unable to transmit the report by the due date.

C. Because of the inability to provide an approval signature line in electronic transfer, it is understood that the territory or group manager or his/her designee, has reviewed and approved the report prior to transmission for the Advisory and Insolvency functions.

D. The C–23 provides totals for specific functions, territories, areas, and Servicewide. The Servicewide C–23 combines all functions. Data includes monthly and cumulative hourly totals, informational totals, operational and enforcement activity. Counts of revenue officers and taxpayer cases in their inventory are tracked on a monthly— only basis.

E. The C–23 is available for viewing using Monarch software on the COINS website at www.colreports.hq.irs.gov. To obtain the Monarch software, submit a help desk ticket with Get-It Services.

F. After the C–23 is validated, data can be queried by researchers with read-only access who need the data for analytical reports. By submitting an Online 5081 and downloading the server-based Super CTRS Research module, analysts can query, view, and print data. The software is located on the CTRS website at http://www.ctrs.web.irs.gov/. Instructions for downloading are provided on the website installation tab.

Exhibit 5.2.4-19
FY 2015 CTRS EOM Reporting Schedule

Month	MCC Posting Cycles	Dates - Sunday thru Saturday	# Work Days & Holidays	Hrs
Oct 2014	201440	Sept 28 - Oct 4	19/1	152
	201441	Oct 5 - Oct 11		
	201442	Oct 12 - Oct 18		
	201443	Oct 19 - Oct 25		
Nov 2014	201444	Oct 26 - Nov 1	19/1	152
	201445	Nov 2 - Nov 8		
	201446	Nov 9 - Nov 15		
	201447	Nov 16 - Nov 22		
Dec 2014	201448	Nov 23 - Nov 29	23/2	184
	201449	Nov 30- Dec 6		
	201450	Dec 7 - Dec 13		
	201451	Dec 14 - Dec 20		
	201452	Dec 21 - Dec 27		
Jan 2015	201453	Dec 28 - Jan 3	23/2	184
	201501	Jan 4 - Jan 10		
	201502	Jan 11 - Jan 17		
	201503	Jan 18 - Jan 24		
	201504	Jan 25 - Jan 31		
Feb 2015	201505	Feb 1 - Feb 7	19/1	152
	201506	Feb 8 - Feb 14		
	201507	Feb 15 - Feb 21		
	201508	Feb 22 - Feb 28		
Mar 2015	201509	Mar 1 - Mar 7	25/0	200
	201510	Mar 8 - Mar 14		
	201511	Mar 15 - Mar 21		
	201512	Mar 22- Mar 28		
	201513	Mar 29 - Apr 4		
Apr 2015	201514	Apr 5 - Apr 11	20/0	160
	201515	Apr 12 - Apr 18		
	201516	Apr 19 - Apr 25		
	201517	Apr 26 - May 2		
May 2015	201518	May 3 - May 9	19/1	152
	201519	May 10 - May 16		
	201520	May 17 - May 23		
	201521	May 24 - May 30		
Jun 2015	201522	May 31 - Jun 6	24/1	192
	201523	Jun 7 - Jun 13		
	201524	Jun 14 - Jun 20		
	201525	Jun 21 - Jun 27		
	201526	Jun 28 - Jul 4		
July 2015	201527	Jul 5- Jul 11	20/0	160
	201528	Jul 12 - Jul 18		
	201529	Jul 19 - Jul 25		
	201530	Jul 26 - Aug 1		
Aug 2015	201531	Aug 2 - Aug 8	20/0	160
	201532	Aug 9 - Aug 15		
	201533	Aug 16 - Aug 22		

201534	Aug 23 - Aug 29			
Sep 2015 201535	Aug 30 - Sept 5	24/1	192	
201536	Sept 6 - Sep 12			
201537	Sep 13 - Sep 19			
201538	Sep 20 - Sep 26			
201539	Sep 27 - Oct 3			

Exhibit 5.2.4-20
FY 2015 C–23 Total Hourly Formulas

The hourly formulas of the C–23 are shown by title and line number below.

SECTION I: STAFF HOUR UTILIZATION

Total Insolvency–Line 12–113: Line 13–113a Chapter 7 No Assets + Line 14–113b Chapter 7 Assets + Line 15–113c Chapter 9 + Line 16–113d Chapter 11 + Line 17–113f Chapter 12 + Line 18–113h Chapter 13 Pre-Confirmation + Line 19–113i Chapter 13 Post-Confirmation + Line 20–113m Abandoned/Exempt Property + Line 21–113o Other Insolvency + Line 22–113p Chapter 15 + Line 23 -113q ABC Assignments + Line 24 - 113r Receiverships + Line 25–113s Decedents.

Total Bal Due Program–Line 33: Line 1–101 Taxpayer Delinquent Account (TDA) Direct Case + Line 2–102 Unassigned Delinquent Account + Line 3–104 InterArea Other Investigation (OI) + Line 4–105 Federal Tax Deposit (FTD) Alerts + Line 5–106 Offer in Compromise (OIC) + Line 6–107 Taxpayer Advocate Services (TAS) + Line 7–108 Total Automated Lien System (ALS) + Line 8–109 Summons + Line 9–110 Total Lien Issues + Line 10–111 Suits + Line 11–112 Advisory Opinion + Line 12–113 Total Insolvency + Line 26–114 Discharge/Foreclosure + Line 27–115 PALS + Line 28–116 Seizure ICS + Line 29–117 Trust Fund Recovery Penalty (TFRP) + Line 30–118 Freedom of Information Act (FOIA)/ Disclosure/Miscellaneous + Line 31–119 Total Decedent + Line 32–120 CDP Related OICs.

Total Del Ret Program–Line 37: Line 34–201 Taxpayer Delinquent Investigation (TDI) Direct Case + Line 35–202 Unassigned Delinquent Account + Line 36–204 InterArea Other Investigation (OI).

Total Local Compliance Initiative Program (CIP)–Line 38: Add together hourly sums reported by each Area 4872 Report for these time codes: 301 + 302 + 303.

Total Local Outreach–Line 39: Add together hourly sums reported by each Area 4872 Report for these time codes: 305 + 306 + 307 + 308.

Total Abusive Tax Avoidance Transactions (ATAT) Collection Strategy–Line 71: Line 40–309 Abusive Tax Avoidance Transactions (ATAT) + Line 41–310 Offshore Voluntary Compliance Initiative (OVCI) + Line 42–311 Offshore Voluntary Disclosure Initiative (OVDI) + Line 43–312 Intermediary Transactions + Line 44–313 Promoter + Line 45–314 Notice 2000-44 + Line 46–315 Announcement 2005-80 + Line 47–316 Federal Payment Levy Program (FPLP) Contract Vendor + Line 48–317 High Dollar Currently Not Collectible (CNC) + Line 49–318 Easement Settlement Offer + Line 50–319 Refund Schemes + Line 51–320 Large Business and International (LB&I) Distressed Asset Trust (DAT) + Line 52–321 Internal Revenue Code (IRC) 6707A Penalty Assessment + Line 53–322 United Bank of Switzerland (UBS) + Line 54–323 ATAT Estate and Gift + Line 55–324 Collection Strategy through Line 70–339 Collection Strategy.

Total 500 Series–Line 79: Line 76–502 Analysis/Perfection + Line 77–504 File Maintenance + Line 78–505 Clerical.

Total Direct Hours–Line 80: Line 33–Total Balance Due Program + Line 37–Total Delinquent Return Program + Line 38–Total CIP Program + Line 39–Total Outreach Local + Line 71–Total ATAT Collection Strategy + Line 72–360 Appeals + Line 73–361 Mutual Collection Assistance Request (MCAR) + Line 74–362 Solution Saturday + Line 75–614 Management Direct Case + Line 79–Total 500 Series.

Total Non-Direct Hours–Line 85: Line 81–401 Collateral Duties + Line 82–402 ADP Support + Line 83–403 ICS/ENTITY Support + Line 84–404 Coordinator Duties.

Total Training Hours–Line 86: Line 87–601 Collection Professional Education (CPE) + Line 88–602 Revenue Officer (RO) / Advisory and Insolvency (AI) Phase Training + Line 89–603 On-the-Job Instructor (OJI) + Line 90–604 Instructor Assignment + Line 91–605 All Other Training.

Total Overhead Hours–Line 95: Line 86–Total Training Hours + Line 92–610 Management + Line 93–611 Administrative + Line 94–613 Leave.

Total Available Hours–Line 96: Line 80–Total Direct Hours + Line 85–Total Non-Direct Hours + Line 95–Total Overhead Hours.

SECTION II: INFORMATIONAL HOURS

Total Informational Hours–Line 102: Line 97–406 Independent Reviewer + Line 98–621 Field Time + Line 99–622 Flexiplace + Line 100–623 Computer Downtime + Line 101–624 Identity Theft.

Detailed Out Total–Line 104: Line 105–Walk-In + Line 106–Automated Collection System (ACS) / Toll-Free + Line 107–Taxpayer Advocate Service + Line 108–Stakeholder Liaison + Line 109–Disaster Relief + Line 110–Other.

Exhibit 5.2.4-21
Levy and Seizure Report
(Report Symbol NO-5000-24)

Note:

Levy data is reported on both a monthly and cumulative (YTD) basis.

Line Number	Title/Definition
1.0	**Total Levies**-The number of Notices of Levy served by Field Collection Areas and ACS upon third parties to collect an outstanding federal tax debt and related penalties and interest. The sum of lines 1.1, 1.2 and 1.3.
1.1	**Field Levies**-The number of Notices of Levy served by Field Collection Areas upon third parties to collect an outstanding federal tax debt and related penalties and interest..
1.2	**SB/SE ACS Levies**-The number of Notices of Levy served by SB/SE ACS upon third parties to collect an outstanding federal tax debt and related penalties and interest. Levies issued via the Automated Levy Program are not included.
1.3	**W&I ACS Levies**-The number of Notices of Levy served by W&I ACS upon third parties to collect an outstanding federal tax debt and related penalties and interest. Levies issued via the Automated Levy Program are not included.
2.0	**Seizure Receipts**-The number of seizures of taxpayer property or rights to property made by Field Collection Areas to collect an outstanding federal tax debt and related penalties and interest.

Exhibit 5.2.4-22
Liens Report
(Report Symbol NO-5000-25)

Note:

Lien data is reported on both a monthly and cumulative (YTD) basis.

Line Number	Title/Definition
1.0	**Total Liens/Refiles by Enterprise Collection**- The number of Notices of Federal Tax Liens (NFTLs) prepared to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors. The sum of line 1.1 and 1.2.
1.0.1	**Total Entities (Enterprise)**- The total number of taxpayer entities on whom Liens were prepared, More than one lien can be filed in multiple jurisdictions per taxpayer. The sum of line 1.0.1.1 and 1.0.1.2.
1.0.1.1	**Total Entities** (FC+ADV+Refiles)
1.0.1.2	**Total Entities** (ACS)
1.1	**Total Liens/Refiles by FC (FC+Adv+Refiles)**- The total number of Re-filed Notices of Federal Tax Liens (NFTLs) prepared by FC to secure the government's priority in competition with other secured creditors. The sum of line 1.1.1.1, 1.1.1.2, and 1.1.2.
1.1.1	**Sub-Total Liens w/o Refiles** (FC+Adv)
1.1.1.1	**Liens Prepared by Field Collection**-The number of Notices of Federal Tax Liens (NFTLs) prepared by Field Collection Areas to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors.
1.1.1.1.1	**LB&I BOD** - Liens prepared for taxpayer entities belonging to the Large Business and International (LB&I) BOD.
1.1.1.1.2	**SB/SE BOD** - Liens prepared for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.1.1.1.3	**TE/GE BOD** - Liens prepared for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.1.1.1.4	**W&I BOD** - Liens prepared for taxpayer entities belonging to the Wage and Investment (W&I) BOD.
1.1.1.1.5	XX BOD-used when BOD cannot be determined.
1.1.1.2	**Liens Prepared by Advisory**-The total number of Liens Prepared by the Advisory.
1.1.1.2.1	**LB&I BOD** - Liens prepared for taxpayer entities belonging to the Large Business and International (LB&I) BOD. Business and International (LB&I)
1.1.1.2.2	**SB/SE BOD** - Liens prepared for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.1.1.2.3	**TE/GE BOD** - Liens prepared for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.1.1.2.4	**W&I BOD** - Liens prepared for taxpayer entities belonging to the Wage and Investment (W&I) BOD.
1.1.1.2.5	XX BOD-used when BOD cannot be determined.
1.1.2	**Refiles**- The total number of Re-filed Notices of Federal Tax Liens (NFTLs) prepared by Advisory to secure the government's priority in competition with other secured creditors.
1.1.2.1	**LB&I BOD** - Liens prepared on taxpayer entities were the BOD of the taxpayer Large Business and International (LB&I)
1.1.2.2	**SB/SE BOD** - Liens prepared for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.1.2.3	**TE/GE BOD** - Liens prepared for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.1.2.4	**W&I BOD** - Liens prepared for taxpayer entities belonging to the Wage and Investment (W&I) BOD.
1.1.2.5	XX BOD-used when BOD cannot be determined.
1.2	**Total Liens Prepared by ACS**- The number of Notices of Federal Tax Liens (NFTLs) prepared by ACS to secure the government's interest in the taxpayer's assets and priority in competition with other secured creditors. The sum of line 1.2.1 and 1.2.2. **SB/SE ACS** (LB&I + SB/SE + TE/GE BODS).
1.2.1	**Note:** Collection activities for LB&I and TE/GE taxpayers, including the Preparing of the Notices of Federal Tax Lien are done by the SB/SE organization.
1.2.1.1	**LB&I BOD** - Liens prepared for taxpayer entities belonging to the Large Business and International (LB&I) BOD. Business and International (LB&I)
1.2.1.2	**SB/SE BOD** - Liens prepared for taxpayer entities belonging to the Small Business/Self Employed (SB/SE) BOD.
1.2.1.3	**TE/GE BOD** - Liens prepared for taxpayer entities belonging to the Tax Exempt/ Government Entities (TE/GE) BOD.
1.2.1.4	XX BOD-used when BOD cannot be determined.
1.2.2	W&I ACS (W&I BOD)
2.0	**Total Lien Withdrawals**- The number of withdrawals (including full withdrawals, partial withdrawals and withdrawals after release) of filed notice of federal tax liens processed. The sum of line 2.1, 2.2 and 2.3.
2.1	**Full Withdrawals** - The number of full withdrawals of filed notice of federal tax liens processed.
2.2	**Partial Withdrawals** - The number of withdrawals of filed notice of federal tax liens issued to only one party named on the lien and/or specific periods only.
2.3	**Withdrawals after Releases** - The number of withdrawal of filed notice of federal tax liens issued after the lien has been fully released.
3.0	**Total Lien Releases**- The number of Certificate of Release of Federal Tax Liens issued. The sum of line 3.1 and 3.2.
3.1	**Full Releases** - The number of Certificate of Release of Federal Tax Liens issued.
3.2	**Partial Releases** - The number of Certificate of Release of Federal Tax Liens issued for only one party named on the lien and/or specific periods only.
4.0	**Total Lien Revocations**- The number of Revocation Certificate of Release of Federal Tax Lien issued (the data for Revocations first became available in June, 2011. FY12 is the first year with complete Fiscal Year data). The sum of line number 4.1 and 4.2.
4.1	**Full Revocations** - The number of Revocation Certificate of Release of Federal Tax Liens issued when a NFTL has been released or self-released in error which also extinguishes the underlying statutory lien.
4.2	**Partial Revocation** - The number of Revocation of Certificate of Release of Federal Tax Liens issued when: A) Release is issued in error on joint liabilities where one party remains liable. B) Only some periods listed on the notice of lien are still valid.
5.0	**Total ACS Systemic and Manual Liens Prepared**- The sum of line number 5.1 and 5.2.
5.1	**ACS Systemic Liens** - ACS programming generated the lien request.
5.2	**ACS Manual Liens** - There are 2 categories of Manual Liens, 1) An ACS employee generated the request and 2) The request was manually entered on ALS using an ACS TSIGN.

Exhibit 5.2.4-23
Offer In Compromise Report
(Report Symbol NO-5000-108)

Note:

OIC Data is reported in five levels; National, COIC & Field Subtotal, COIC, Field and Doubt as to Liability (DATL). When compiling yearly numbers, you should always use the Y-T-D column of the report, as all adjustments are made to the Y-T-D figures only (not monthly numbers).

Line/Section Title	Definition
Beginning Inventory	The total number of cases in inventory at the beginning of the month.
New Receipts	The total number of new OIC Cases received in the Brookhaven and Memphis Centralized functions. The national number is calculated as the total number processed in COIC for the month.
Transfers-In	The total number of OIC cases transferred from COIC to Field and Appeals (Appeals numbers added beginning in FY13). This number is calculated as the total number transferred out of COIC for the month (to avoid double-counting of cases transferred between Field areas).
Not Processable	The number of non-processable offers returned to the taxpayer. One or more of the following conditions are present when an OIC is non-processable: the taxpayer is in bankruptcy; the taxpayer did not submit the application fee with the OIC; the taxpayer did not submit the required initial payment with the OIC.
Accepted Total	The total number of offers accepted for the month.
Rejected Total	The total number of offers rejected because the facts of the case don't support acceptance of the offer and the taxpayer won't agree to an acceptable offer or an alternative resolution of the delinquency and withdraw the offer.

Returned Total	The total number of offers returned to the taxpayer. When an offer is returned, it is either considered Not Processable or Processable.
Withdrawn Total	The total number of offers withdrawn. An OIC is considered withdrawn when it was voluntarily withdrawn by the taxpayer or closed as a mandatory withdrawal based on the taxpayer's failure to make required payments as required by the Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA).
Terminated Total	The total number of offers terminated. An OIC is considered terminated when consideration of the offer was terminated because of the death of a taxpayer. These cases were formerly included in withdrawals.
Total Dispositions	The total number of OICs closed by COIC, Field and Doubt as to Liability (DATL). Dispositions include Not Processable, Accepts, Rejects, Returns and Withdrawals and Terminations.
Acceptance Rate	Calculated as Accepted Total/Total Dispositions
Ending Inventory	A snapshot of the total number of open OICs at the end of the reporting period. The National number includes cases pending in Appeals or Exam.
Pending In Appeals	The number of cases pending in Appeals at the end of the reporting period.
Pending in Exam	The number of cases pending in Exam at the end of the reporting period.
Total Ending Inventory	A snapshot of the number of open OICs at the end of the reporting period excluding the cases pending in Appeals and Exam.
Age Of Disposal in Collections	The time is counted from the IRS received date through the date of the letter to the taxpayer advising of the disposition and is broken down into the following stratifications: • 0-6 months • 0-9 months • 6-12 months • Over 9 months • Over 12 months
Age of Ending Inventory in Collections	The age of current inventory counted from IRS received date in the following time frames: • 0-6 months • 0-9 months • 6-12 months • Over 9 months • Over 12 months

[More Internal Revenue Manual](#)