



Part 5. Collecting Process

Chapter 3. Entity Case Management Systems

Section 1. ENTITY Case Management System (ENTITY)

5.3.1 ENTITY Case Management System (ENTITY)

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Manual Transmittal

August 13, 2013

Purpose

(1) This transmits a revision of the text for Internal Revenue Manual (IRM) Part 5, Chapter 3, Section 1, *ENTITY Case Management System (ENTITY)*.

Material Changes

- (1) Editorial changes and clarification of existing guidance are made throughout this revision.
- (2) Organizational titles are updated throughout this revision.
- (3) Citations updated throughout this revision.
- (4) Changes to the text have caused some subsections to be renumbered.
- (5) 5.3.1.1.(2) added reference to GM Case Assignment function.
- (6) Section 5.3.1.1.1(1) updated ENTITY Extract Table. Added EB ICS Extract.
- (7) Section 5.3.1.1.2(8) added text that ENTITY is a current database.
- (8) Section 5.3.1.2.2(2) updated reference of where to find *ACS Support Liaison* if the case is in Notice status and the case is assigned to another area. Number 11 in the procedures is updated to show where the contact information is found.
- (9) Section 5.3.1.2.3(4) updated ICS/ENTITY Case Code Table. Case Code "000" : case code used if there is not case code from ICS.
- (10) Section 5.3.1.2.3(6) updated listing: 319 - "Refund Schemes", 323 - ATAT "Estate and Gift".
- (11) Section 5.3.1.2.3(9) updated ICS/ENTITY Subcode Table: 914 - "F frivolous Return Penalty (6702(2))", 913 - "Restitution Based Assessments", 911 - "PPIA Monitor", 699 - Local use: "Indian Tribal Government (ITG)", 605 - "Lien Pilot", 604 - "Large \$ Case", 323 - "ATAT Estate and Gift", 319 - "Refund Schemes".
- (12) Section 5.3.1.2.4(5) updated Non-Case Direct Time Code Table: 319 - "Refund Schemes", 323 - "ATAT Estate and Gift".
- (13) Section 5.3.1.2.4(11) updated Information Only Time Code Table: added code 624 - "Identity Theft".
- (14) Section 5.3.1.2.4(12) is shortened to provide general guidance on use of Informational Time Code, Field Time (621). As noted earlier at (4), IRM 5.2.1, *Collection Time Reporting* should be referenced if more information is needed.
- (15) Section 5.3.1.2.5(4) updated Realignment Time Frame Table: Collapse a Territory was changed to "Quarterly", and Change a Group Designation (RO/OIC/SC) time frame changed to "Monthly".
- (16) Section 5.3.1.3.1(1) Added reference to IRM 5.2.1.5.1 (3) *Collection Time Reporting, Field Collection Area Responsibilities*, to emphasize weekly time responsibility for secretaries or other designated personnel.

Effect on Other Documents

This material supersedes IRM 5.3.1, ENTITY Case Management System (ENTITY) dated February 22, 2012.

Audience

IRM 5.3.1, ENTITY Case Management System (ENTITY) outlines the policies, procedures and responsibilities associated with ENTITY. The chapter provides a general overview of the ENTITY application and will be most useful to Field Collection employees and Collection Headquarters staff in the Small Business/Self Employed (SB/SE) Business Operating Division.

Effective Date

(08-13-2013)

Signed by

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Director, Collection Analytics, Automation, Inventory Selection and Delivery

5.3.1.1 (08-13-2013)

ENTITY Case Management System (ENTITY) Overview

1. The ENTITY Case Management System (ENTITY) is a current database of Field Collection (FC) and Advisory inventory. The ENTITY application receives data from the Integrated Collection System (ICS) for open, closed and return to queue cases; the Delinquent Inventory Account List (DIAL) for queue cases; and the Automated Lien System (ALS) for lien information on all cases.
2. ENTITY provides revenue officers (ROs) and group managers (GMs) with report data, which can assist them in managing inventory. ENTITY produces reports that can be used at the individual, group, territory, area and national levels. The GM Case Assignment function available in ENTITY is the primary method Field Collection GMs use to assign inventory from the Queue to ROs in their group.
3. The data collected on the ENTITY system can be queried and sorted into various report formats. Systemic reports are available and customized queries can be built by the user. Various print options are available for these reports and queries.
4. Time reported by ROs via the Daily Time Report function on ICS is extracted to ENTITY and is available to users in various queries and reports.
5. Collection End of Month (EOM) reports are generated and approved in ENTITY. These reports are available at the individual, group, territory, area, and national levels.
6. The data displayed on ENTITY can be queried, sorted, and formatted by the user to fit specific needs. Queries can be run at individual, group, territory, area and national levels. Various print options are available for the output from reports and queries.
7. ENTITY data is used within the business unit in many ways, e.g., for case management, resource allocation and business plan monitoring.
8. Advisory has access to ENTITY and can run queries and reports designed specifically for them. However, they do not run EOM reports as they do not use ICS for time reporting.

5.3.1.1.1 (08-13-2013)

ENTITY Extract Schedule

1. ENTITY receives information from other programs.

ENTITY Extract Table

Extract Name	Frequency of Extract	Description
E1 ICS Entities	Weekly	Entity information pertinent to all accounts on ICS
E2 ICS Modules	Weekly	Integrated Data Retrieval System (IDRS) modules
E3 ICS Activity	Daily	Daily activity entries
E4 ICS Non-IDRS	Weekly	Non-IDRS modules
E5 ICS Employee	Daily	Information for all employees with access to ICS
E6 ICS Month-End	Monthly	End of Month report data
E7 ICS Time TIN	Daily	Time charged to cases
E8 ICS Time-Code	Daily	Time charged to codes but not directly to cases
E9 ICS Close-ENT	Weekly	Information updates on cases closed during the previous week
EA ICS	Weekly	Information updates on modules closed during the previous week
EB ICS	Daily	Module Lien Information
S1 ICS Subcodes	As needed	Area Subcodes
ICZIP.DAT	Weekly	Revenue Officer assignment grid based on zip code, grade level, and alpha split
DIAL TDA 42 & TDI 32	Weekly	IDRS Extract of all account information for collection inventory, including ACS TDAs

2. ENTITY shares DIAL information with ALS.

5.3.1.1.2 (08-13-2013)

ENTITY Research - General

1. ENTITY can only be accessed when the user is connected to the Local Area Network (LAN) via an IRS office connection or Enterprise Remote Access Project (ERAP).
2. The ENTITY system displays inventory, module, time, activity and employee management information.
3. ENTITY may be used to analyze Field Collection activity and inventory using a range of criteria. For example:
 - Time charges (TIN based and functional time)
 - Case and module attributes
 - Case activity and dispositions
 - Employee parameters
4. For more information on Collection time reporting please refer to subsection below, *IRM 5.3.1.2.4, Time Reporting*
5. ENTITY displays ALL Open and Queue inventory.
6. ENTITY displays the case codes and subcodes on Open inventory that are assigned in ICS.
7. Research results may be displayed, printed or E-mailed. The E-mail option is not available for results that include taxpayer information or Personally Identifiable Information (PII).
8. ENTITY is a current data base that can be used to:
 - Assign cases
 - Research cases / modules
 - Research time charges
 - Research inventory (Open, Closed, Queue, Return to Queue)
 - Research employee data
 - Review and Approve EOM Reports
9. For ENTITY User Guides, Job Aids, Calendars, FAQs, and Contacts, please visit the ENTITY web site at: <http://mysbse.web.irs.gov/Collection/collsystems/entity/default.aspx>.

5.3.1.1.3 (02-22-2012)

Queue Research

1. The ENTITY queue consists of all cases in status 24 (TSIGN 7000):
 - All cases in the queue are displayed, regardless of Resource and Workload Management System (RWMS) score.
 - Queue research capabilities are available to users at the group level and above.

5.3.1.2 (07-09-2009)

Procedures

1. This section provides procedures for:
 - Case Assignment
 - Cases Requiring Additional Assignment Actions
 - Case Codes and Subcodes
 - Time Reporting
 - Realignment

5.3.1.2.1 (02-22-2012)

Case Assignment Procedures

1. *GM Case Assignment* is used by collection group managers to assign inventory (cases). Complete documentation for *GM Case Assignment* can be found on the ENTITY web site at: <http://mysbse.web.irs.gov/Collection/collsystems/entity/userguides/default.aspx>.
2. However, not all cases go to the queue prior to assignment. The following types of cases are sent directly to the manager's ICS hold file. Refer to IRM 5.1.20.2.3.1, *Cases that Bypass ACS and the Queue that go Directly to ICS* for more information:
 - IRS Employee
 - Transaction Code (TC) 148–9 (Letter 903)
 - Quick Assessments
 - Prompt Assessments
 - Defaulted In-Business Trust Fund (IBTF) IAs
 - Non Master File (NMF) cases
 - Cases with Subcode 601, 602 or 603 (Taxpayer Needs Contact)
 - Cases with Subcode 604 (Large \$ Case)
 - Any case returning from Appeals (status 72) where the most recent (prior) assignment was FC
 - Any Innocent spouse (MFT 31) assessment where the Master File status = 21 and the most recent (prior) assignment was FC
3. Accelerated cases should be selected for assignment first, unless there is a business reason to do otherwise. A group manager may by-pass accelerated cases and assign non-accelerated inventory using the *Custom* assignment feature in *GM Case Assignment*.

5.3.1.2.2 (08-13-2013)

Cases Requiring Additional Assignment Actions

1. The manager can assign cases that do not appear in the group manager's queue such as notice status and related/cross-referenced cases in the following manner:
 - Create the case on ICS.
 - Assign the case on IDRS using the eight-digit RO assignment number (be sure to include the appropriate Area Office/Territory Office designation).
 - Request STAUP 22 for 00 cycles on IDRS.
2. After completing these actions, IDRS will assign the case to the RO on the following weekend.

Additional Case Assignment Actions

If	Then
The case resides in group queue and needs to be worked immediately	<ol style="list-style-type: none">1. Assign the case using GM Case Assignment application.2. Create an ICS Only case. Once the case is downloaded from IDRS, it will overwrite the ICS Only case.
The case resides in the area queue, but not the group queue	<ol style="list-style-type: none">1. Create an ICS Only case.2. Assign the case on IDRS using eight-digit RO assignment number. Once the case is downloaded from IDRS it will overwrite the ICS Only case.
The case is in Notice status	<ol style="list-style-type: none">1. Create an ICS Only case.2. Assign the case on IDRS using eight-digit RO assignment number.3. Use IDRS to input CC STAUP 22 for 00 cycles.
The case is in Notice status and the case is assigned to another area	<ol style="list-style-type: none">1. Create an ICS Only case.2. Input CC STAUP 22 for 00 cycles.3. Use IDRS to request CC ENMOD.4. Overlay CC ENMOD with CC ENREQ.5. CC INCHG input screen will appear after inputting CC ENREQ.6. At DOC CD, overlay 63 with 50.7. At CASE-ASSN-NUM, input revenue officer number.8. At CLC, input your Area Office number (21 - 27, 35).9. In the remarks section, type "Transfer"10. It will take 2 to 3 weeks for the case to appear in the revenue officer's inventory.

11. For ACS (Status 22) accounts, you need to contact the ACS Support Liaison for the corresponding call site to request case transfer. ACS contact information for this purpose can be found at SERP under the Who/Where tab, ACS Support Liaisons: ACS Support and Status 22 TAS Liaisons.

5.3.1.2.3 (08-13-2013)

Case Codes and Subcodes

1. The case code and subcode are each three digit codes:
 - Case code—identifies the type of taxpayer.
 - Subcode—identifies the type of assignment.
2. The case code and/or subcode **must** be changed on ICS as the nature of the case changes. The RO has the **primary responsibility** of updating case codes and subcodes. For example, a corporation may initially be coded 201 (Corporation - In Business). If the RO learns that the corporation is out of business, the case code must be changed to 202 (Corporation - Out of Business). Case code changes are made on ICS. ICS then extracts this information to ENTITY.
3. The case codes are established and defined by headquarters. The definitions can only be changed at the national level. Refer to IRM 5.2.1, *Collection Time Reporting* for more information about case codes and subcodes. IRM 5.2.1
4. The ICS/ENTITY case codes are listed in the table below:

ICS/ENTITY Case Code Table

TYPE OF CASE	CASE CODE
No Case Code from ICS	000
Individual - Wage Earner	101
Individual - Self Employed	102
Individual - Combined Wage Earner/Self Employed	103
Individual - TFRP - Wage Earner	104
Individual - TFRP - Self Employed	105
Individual - TFRP - Combined Wage Earner/Self Employed	106
Corporation - In Business	201
Corporation - Out of Business	202
Sole Proprietor - In Business	301
Sole Proprietor - Out of Business	302
Partnership - In Business	401
Partnership - Out of Business	402
Estate - Decedent	501
Estate - Fiduciary	502
LLC - In Business	601
LLC - Out of Business	602

5. Subcodes are set and defined by headquarters or the local area office.
6. Time tracking for non-IDRS cases and some specific programs are controlled by subcodes. The subcodes below match the time codes on the Form 4872 *Collection Activity (Non-ACS Report)*. Time charged to cases with one of these subcodes is added to the appropriate time code.
 - 104 OI - Inter - Area on DA
 - 105 FTD Alert
 - 106 OIC
 - 107 Taxpayer Advocate
 - 204 OI - Inter - Area on DR
 - 309 ATAT (Abusive Tax Avoidance Transactions)
 - 310 OVCI (Offshore Voluntary Compliance Initiative)
 - 311 OVDI (Offshore Voluntary Disclosure Initiative)
 - 312 Intermediary Transactions
 - 313 Promoter
 - 314 Notice 2000-44
 - 315 Announcement 2005-80
 - 316 ATAT - FPLP Contract Vendor (Federal Payment Levy Program)
 - 317 High Dollar Currently Not Collectible (CNC) Project (ATAT)
 - 318 Easement Settlement Offer
 - 319 Refund Schemes
 - 320 LB&I DAT (Large Business and International Distressed Asset Trust)
 - 321 IRC 6707A Penalty Assessment
 - 322 UBS (United Bank of Switzerland)
 - 323 ATAT Estate and Gift
 - 361 MCAR (Mutual Collection Assistance Request)
 - 362 Solution Saturday
7. Most subcodes 500 and below are national subcodes.

8. The first 20 digits of subcode series over 500 are reserved for use by headquarters, e.g., subcodes 500 - 519 ,600 - 619, etc., are reserved. Most subcodes over 500 are local subcodes. These subcodes may be used by areas to track cases of local interest.

9. ICS/ENTITY Subcodes are listed in the table below:

ICS/ENTITY Subcode Table

TYPE OF ASSIGNMENT	SUBCODE
Compliance -TDA/TDI	000
OI - Intra - Area on DA	101
OI - Inter - Area on DA	104
FTD Alert	105
OIC	106
Taxpayer Advocate	107
Reserved	108 - 200
OI - Intra - Area on DR	201
Reserved	202
Reserved	203
OI - Inter - Area on DR	204
Reserved	205 - 300
Local CIP - 1 (301) (Compliance Initiative Program)	301
Local CIP - 2 (302) (Compliance Initiative Program)	302
Local CIP - 3 (303) (Compliance Initiative Program)	303
Local	304
Local Outreach - 1 (305)	305
Local Outreach - 2 (306)	306
Local Outreach - 3 (307)	307
Local Outreach - 4 (308)	308
ATAT (Abusive Tax Avoidance Transactions)	309
OVC (Offshore Voluntary Compliance Initiative)	310
OVDI (Offshore Voluntary Disclosure Initiative)	311
Intermediary Transactions	312
Promoter	313
Notice 2000 - 44	314
Announcement 2005 - 80	315
ATAT- FPLP Contract Vendor (Federal Payment Levy Program)	316
High Dollar CNC Project (Currently Not Collectible)	317
Easement Settlement Offer	318
Refund Schemes	319
LB&I DAT (Large Business and International Distressed Asset Trust)	320
IRC 6707A Penalty Assessment	321
UBS (United Bank of Switzerland)	322
ATAT Estate and Gift	323
ATAT Collection Strategy (reserved for future use)	324 - 339
MCAR (Mutual Collection Assistance Request)	361
Solution Saturday	362
Reserved	400 - 499
Seizure	500
Reserved	501 - 504
Payroll Service Provider Clients	505
Reserved	506 - 519 (except 510)
ETS OI (Enforcement Technical Specialist)	510
Local use	520 - 599
Reserved	600
Taxpayer Needs Contact - IMF	601
Taxpayer Needs Contact - BMF	602
Taxpayer Needs Contact - Other	603
Large \$ Case	604
Lien Pilot	605
Reserved	606 - 619
Local use	620 - 654
Local TE Project for areas 21 - 27	655 - 656
Local use	657 - 698
Local use: Indian Tribal Governments (ITG) for all areas	699
Local - International (Area 35 - Only)	700 - 799
Reserved	800 - 819
Local use	820 - 899
IBTF IA/Case Processing	900
MMIA Case Processing	901
Cont. Levy / Case Processing	902
Potential Significant Equity - from ACS	903
Potential Significant Equity - from Campus	904
Defaulted PPIA	905
SMO / LLC IBTF IA (Single Member Owner)	906
SMO / LLC MMIA (Single Member Owner)	907
SMO / LLC Express IAS (Single Member Owner)	908
Fraud Development - FTA	910
PPIA Monitor	911
Other Fraud Related Assignments	912
Restitution Based Assessments	913
Frivolous Return Penalty (6702(D))	914

Reserved	915 - 918
IBTF RRAP/CDP	919
Local Use	920 - 965
Local CDP Case not forwarded to Appeals	966
Local CDP Case forwarded to Appeals	967
Local Use	968 - 999

5.3.1.2.4 (08-13-2013)

Time Reporting

- Time values are input as whole and fractions of an hour:
 - 1.0 equals 60 minutes
 - .75 equals 45 minutes
 - .50 equals 30 minutes
 - .25 equals 15 minutes
- TIN-based time means time is charged directly to an assigned taxpayer case. The RO will report Direct time (time spent on assigned cases) in quarter hour (.25) increments. An RO in general program working 15 minutes or less on a case has the option of recording that time to the case or time code 809 - Miscellaneous Direct. Direct case time over 15 minutes must be charged to the assigned taxpayer case.
- Overhead time will be reported in 15 minute (.25) increments.
- For more information about Time Codes and time reporting refer to IRM 5.2.1, *Collection Time Reporting*.
- Non-Case Direct Time Codes are listed in the table below::

Non-Case Direct Time Code Table

NON-CASE DIRECT TIME	TIME CODE
TDA Notice - TDA ACS/Unassigned	102
OIC (Non-Case)	106
Taxpayer Advocate Service	107
Summons	109
DR Notice - ACS/Unassigned	202
Local CIP - 1 (301) (Compliance Initiative Program)	301
Local CIP - 2 (302) (Compliance Initiative Program)	302
Local CIP - 3 (303) (Compliance Initiative Program)	303
Local Outreach - 1 (305)	305
Local Outreach - 2 (306)	306
Local Outreach - 3 (307)	307
Local Outreach - 4 (308)	308
ATAT	309
OVC (Offshore Voluntary Compliance Initiative)	310
OVDI (Offshore Voluntary Disclosure Initiative)	311
Intermediary Transactions	312
Promoter	313
Notice 2000 - 44	314
Announcement 2005 - 80	315
ATAT - FPLP Contract Vendor (Federal Payment Levy Program)	316
High Dollar CNC Project (Currently Not Collectible)	317
Easement Settlement Offer	318
Refund Schemes	319
LB&I DAT (Large Business and International Distressed Asset Trust)	320
IRC 6707A Penalty Assessment	321
UBS (United Bank of Switzerland)	322
ATAT Estate and Gift	323
ATAT Collection Strategy	324 - 339
Appeals	360
MCAR (Mutual Collection Assistance Request)	361
Solution Saturday	362
Analysis Perfection	502
Files Maintenance	504
Clerical	505
Miscellaneous Direct	809
Assisting Another RO	810

- Non-Direct Time Codes are listed in the table below:

Non-Direct Time Code Table

NON-DIRECT TIME	TIME CODE
Collateral Duties	401
ADP Support	402
ICS/ENTITY Support	403
Coordinator Duties	404
Document Updates (deleted 10/01/11)	405

- Overhead Time Codes are listed in the table below::

Overhead Time Code Table

OVERHEAD TIME	TIME CODE
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Training - CPE	601
Training - RO Phase	602
Training - OJI	603
Training - Instructor Assn	604
Training - All Other	605
Management	610
Administrative	611
Leave (Annual/Sick)	613
Administrative Leave	770

8. Time code 614 Management Direct Case is direct time. Managers and acting managers use this time code for all activities directly related to taxpayer cases.

Management Direct Case 614

Examples of usage include, but are not limited to performing:

- Manager case reviews.
- Manager consultations.
- Manager case discussions with employees.
- Embedded Quality Reviews (by managers (Non-FC only).
- On-the-Job Instructor (OJI) managerial duties such as: documenting case and pre-assignment case review.

9. Other Hours Time Codes are listed below::

Other Hours Time Code Table

OTHER HOURS	TIME CODE
Credit/Comp Hours Earned	710
Credit/Comp Hours Used	711
Religious Comp Earned	720
Religious Comp Used	721
Overtime Worked	730
Leave Without Pay	740
Holiday	750
Non - Work Day	760

10. Detail Out Time Codes are listed below:

Detail Out Time Code Table

DETAIL OUT HOURS	TIME CODE
Detail Out - Total	620
Detail Out - Walk In	62A
Detail Out - ACS/Toll Free	62B
Detail Out - TP Advocate	62C
Detail Out - Stakeholder Liaison	62E
Detail Out - Disaster Relief	62F
Detail Out - Other	62G

11. Information Only Time Codes are listed below:

Information Only Time Code Table

INFORMATION ONLY HOURS CODE	
Detailed in - Total	619
Field Time	621
Flexi-Place	622
Computer Downtime	623
Identity Theft	624
Holiday	750
Non-Work Day	760

12. Field Collection employees who contact taxpayers or attend to case-related business while in the field must properly report the amount of time spent in the field to the case and to the Information Only Time Code, Field Time (621). This code not intended for clerical or management use.

13. Total hours spent working Flexiplace must be reported using the Information Only Time Code, Flexi-Place (622).

14. The RO must not project time to be expended on taxpayer cases.

15. Scheduled leave, training time, and detail out time will be input prior to the employee's absence. ROs, group secretaries, and managers will utilize the End of Day (EOD) function on ICS prior to departure.

16. ROs and other Field Collection ICS users will finalize their time on ICS using the EOD function at the close of business each day, but **no later than the next business day**, except at the end of the monthly time reporting period.

17. On the last Friday of the monthly time reporting period, ROs must connect to the Local Area Network (LAN) via ERAP or at an IRS office to upload their time by close of business. Users can input and EOD training and leave hours in advance. (Per IRM 5.2.1.8.1,Collection Time Reporting, Field Collection Area Procedures)

18. 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 report time via telephone or fax no later than the last Friday of the monthly time reporting period. The group manager or group secretary can input, correct, and EOD time for the employee.

19. Only the group manager, acting group manager or the group secretary can edit time that has been EOD'd.

Note:

An acting manager or secretary cannot correct his/her own time after it has been EOD'd. The group manager or another acting manager must make these changes.

5.3.1.2.5 (08-13-2013)

Area Collection Realignments

1. A Category A realignment takes place when an entire group or territory is created, collapsed or moved. Movement of individual employees between groups or territories is not considered a Category A realignment.
2. There are five common Collection Realignments for ICS and ENTITY (Category A SB/SE - Request for Organizational Change (S-ROC)):
 - Create a new group or new territory.
 - Collapse a group or territory.
 - Move a group to another territory.
 - Change a group type: for example from OIC to RO.
 - Rename a group or territory: for example, change the name of the group Post of Duty (POD) or territory name.
3. Complete instructions for Category A realignments are found in the IRM 1.53.1, *Managing Organizational Change, Small Business and Self-Employed Division*. Realignment documents can be found on the ENTITY web site: <http://mysbse.web.irs.gov/Collection/collsystems/entity/otherresources/default.aspx>.
4. The following table outlines the type of realignment and time frames:

Note:

ENTITY and ICS require 45 days advance notification for **ALL** realignments. The 45-day clock starts AFTER the S-ROC has been approved by the Human Capital Office (HCO).

Realignment Time Frame Table

TYPE OF ACTION	FREQUENCY	ADVANCE NOTIFICATION
Movement of an Individual Employee	Monthly	45 days
Create a Group	Monthly	45 days
Create a Territory	Quarterly	45 days
Collapse a Group	Monthly	45 days
Collapse a Territory	Quarterly	45 days
Move a Group to Another Territory	Quarterly	45 days
Change a Group Designation (RO/OIC/SC)	Monthly	45 days
Rename a Group or Territory	Monthly	45 days

5. All approved requests for Collection realignments must be submitted to the headquarters ENTITY program analyst at least 45 days prior to the desired action date. The desired action date **must** fall on the first Monday of a monthly reporting period. The approved request must be submitted on an SB/SE - Collection Realignment Request form with the approved S-ROC control number (refer to Exhibit 5.3.1-1, *SB/SE-Collection Realignment Request*).
6. All area offices will provide the name and telephone number of a realignment coordinator from within the area director's staff. This person will be responsible for ensuring all necessary information (request forms, spreadsheets, list of affected personnel, etc.) are provided to the Collection Automation Coordinator (CAC). The CAC will communicate and coordinate with the area, headquarters, ENTITY and ICS analysts, and MITS staff.
7. The required information for all realignments will be forwarded to the CAC at least 45 days prior to implementation.
8. Collapse Inactive Groups — a group that is collapsed CANNOT stay on ICS/ENTITY for future use. Each area is required to formally collapse any group that is not active in ICS using Category A S-ROC procedures.

5.3.1.2.6 (07-09-2009)

Moving Employee From One Group To Another

1. Employees moving from one group to another is not considered a formal realignment. However, the following actions need to be taken when moving an employee:
 - Notify the ICS/ENTITY Quality Analyst (QA) of pending employee move and effective date (employee cannot be moved until the end of the reporting month).
 - The employee must input time in their current group through the end of the monthly reporting period.
 - The employee will be moved after the completion of End of Month in ENTITY.

5.3.1.3 (04-01-2007)

ENTITY Program Responsibilities

1. ENTITY presents data from ICS and the queue for case management, reports compilation, and management information. ENTITY enables the area and territory managers to monitor key business indicators down to the group level.
2. ENTITY produces reports that can be used at the individual, group, territory, area and headquarters levels.
3. All System Change Requests will be reviewed by the ENTITY staff.

5.3.1.3.1 (08-13-2013)

Group Secretary Responsibilities

1. The group secretary responsibilities are:
 - Group secretaries or designated personnel are responsible for weekly time entry, monitoring, and verifying for the group, per IRM 5.2.1.5.1 (3) *Collection Time Reporting, Field Collection Area Responsibilities*
 - Use Weekly Time Verification to determine if ROs are finalizing their time on a daily basis.
 - Use the Hours Verification Report to check time for the group EOM process.
 - Provide group managers with reports generated in ENTITY in a timely fashion.
 - Generate EOM Reports on Monday or the first business day following the last Friday of the monthly reporting period.
 - Correct or re-extract time on ICS as needed.

5.3.1.3.2 (02-22-2012)

Revenue Officer Responsibilities

1. The RO responsibilities are:

- Review case codes and subcodes for correctness. Any incorrect codes must be changed in ICS.
- Report time and finalize it at the conclusion of each business day using the EOD function on ICS, but no later than the next business day.
- Upload transactions to the LAN daily if using ERAP. Those who do not have ERAP access will connect to the LAN at an IRS office to upload time at least once per week. **The only exception to this requirement applies to the last Friday of the monthly reporting period, when ICS users will EOD their time by COB that day.** They will either connect to the LAN via ERAP or use an IRS office connection to upload their time. Users can input and EOD training and leave hours in advance.
- Review time for errors and correct them before the EOD process is complete. A manager, acting manager and group secretary are the only personnel who can correct a time report once it has been EOD'd.

5.3.1.3.3 (07-09-2009)

Group Manager Responsibilities

1. The group manager responsibilities are:

- Identify trends.
- Identify cases for review.
- Analyze closed and open case data.
- Provide feedback regarding case actions.
- Determine effective use of time.
- Monitor employee time charges, e.g., the use of Non-Case Direct Time Codes: 809 (Miscellaneous Direct), 810 (Assisting Another RO), 611 (Administrative Time).
- Monitor the timely reporting of information.

2. The group manager is responsible and accountable for accurate and timely EOM Reports for their group. Running EOM reports or making necessary time corrections is timely if it occurs on Monday or the first business day following the last Friday of the monthly reporting period. The group manager is responsible for reviewing the reports, and ensuring the accuracy of the reports. Once the group manager verifies the accuracy of the EOM reports, the group manager will approve/finalize the group's EOM. Finalizing the EOM is accomplished by selecting "Approve EOM" under *Month End* on ENTITY. The *Approve EOM* action in ENTITY will constitute the group manager's electronic signature that the EOM reports are accurate and completed.

3. Managers should review the use of case codes periodically to:

- Ensure that open inventory is coded correctly, e.g., a case coded 202 - Corporation Out of Businesses is a corporation and not an LLC Out of Business (case code: 602).
- Ensure that cases are correctly coded before closing (e.g., a case coded 202 should be closed using TC 530 CC 10: Defunct corporation and not TC 530 CC 13: In - Business corporation).

4. When the group manager needs assistance regarding ENTITY, they should seek help from the following sources:

- *ENThelp in ENTITY or Outlook
- ENTITY web site at: <http://mysbse.web.irs.gov/Collection/collsystems/entity/default.aspx>
- ICS/ENTITY Quality Analyst (IQA)
- Collection Automation Coordinator (CAC)

5.3.1.3.4 (04-01-2007)

Territory Manager Responsibilities

1. The territory manager responsibilities are:

- Review group MIS reports for consistency among groups.
- Review the time utilization for all groups.
- Note anomalies on the reports.
- Discuss anomalies during group operational reviews.
- Ensure proper training on ENTITY for managers, ROs, group secretaries and other users of ENTITY.

2. The territory manager is responsible for notifying the area office, Field Collection HQ and the CAC prior to any requested group changes which affect the ENTITY system. The territory manager should allow sufficient time for the CAC to notify and coordinate any changes with headquarters, ICS, and the ENTITY support staff. The following changes require notification:

- Personnel changes
- Group movement to new territories
- Collapse of groups or territories
- Creation of new groups or territories

5.3.1.3.5 (07-09-2009)

Area Responsibilities

1. The area office responsibilities are:

- Ensure that all the group EOM ENTITY reports are completed and transmitted to the area by close of business on the Wednesday following the last Friday of the monthly reporting period. In the event a report is found to be inaccurate, the errors must be corrected by the group manager or designee, and the reports transmitted to the area the following day. All corrections should be identified and corrected prior to Wednesday so that area and national EOM reports can be completed timely. Inaccuracies and or late reports in any group EOM report should be reported to the territory manager of the group for follow-up.

- Choose a contact person for Collection group realignments.
 - Notify Field Collection HQ, CAC, ICS, and ENTITY of planned group realignments.
2. The area office is responsible for notifying the CAC of any requested collection realignments that involve collapsing groups or territories, creating new groups or territories, or moving groups from one territory to a new territory. ENTITY must receive notification of any changes as soon as they are approved. **Failure to timely notify ENTITY program analysts of Collection group changes may prevent or delay the implementation of the requested changes and may result in inaccurate data.**
 3. The area office will ensure all request forms for group changes (Refer to Exhibit 5.3.1-1, *SB/SE-Collection Realignment Request*) are received in headquarters in a timely manner. The area director or designee will be the approving authority for any changes which affect the ENTITY system.
 4. Realignments generally will take place the first week of the new quarter. Please refer to IRM 5.3.1.2.5, *Area Collection Realignments* for further explanation and instructions.

5.3.1.3.6 (02-22-2012) Collection Automation Coordinator (CAC) ENTITY Responsibilities

1. The CAC responsibilities are:
 - Have a working knowledge of ENTITY and related systems.
 - Provide support for area ENTITY users.
 - Coordinate local training of employees and managers with the ENTITY headquarters analysts and area training coordinator.
 - Act as a liaison with ENTITY analysts and headquarters on realignment issues.
 - Advise area management on personnel changes which affect ENTITY.
2. Upon receipt of an approved S-ROC and before any changes are made, the CAC is responsible for coordinating any changes to ENTITY with the ENTITY support staff, headquarters, and ICS. Failure to notify ICS and ENTITY of any changes may result in the loss of data.
3. The CAC coordinates with the area office, local system administrators, and IQAs to complete the realignment request forms . Completed request forms must be supplied to headquarters at least 45 days prior to the desired realignment date. (Refer to Exhibit 5.3.1-1, *SB/SE-Collection Realignment Request*)

5.3.1.3.7 (02-22-2012) ICS/ENTITY Quality Analyst (IQA) Position

1. The IQA role encompasses functional support of ENTITY, ICS, and the Collection Time Reporting System (CTRS).
2. The IQA is the resident analyst for ENTITY, ICS and CTRS. The IQA serves as the area focal point and quality assurance specialist for the resolution of software and system problems. The IQA assists with the reorganization of collection groups within the area, provides liaison and analytical services, and identifies and resolves systemic and procedural errors.
3. The IQA responsibilities are:
 - Act as a liaison between area offices, headquarters, and campus staff, to coordinate activities for assigned systems.
 - Resolve problems with cases listed on the Queue Inventory report without a Group Zip Code Assignment.
 - Establish and maintain CTRS software modules and related systems.
 - Validate month-end CTRS data and prepare CTRS month-end reports.
 - Timely transmit EOM Reports no later than the Friday following the end of the monthly reporting period.
 - Coordinate realignment of collection groups with the local CAC, headquarters staff, ENTITY support staff, local Information Technology Services (ITS) system administrators, and all other affected parties.
 - Establish and maintain the employee and zip code assignment tables.
 - Ensure that new group numbers do not duplicate any previously used group number or ensure that the group numbers have been inactive for the prescribed period.

5.3.1.3.8 (02-22-2012) Collection Policy Analyst Position

1. The Collection policy analyst role varies based on assignment:
 - The area Collection policy analysts are on the area director's staff and supports a specific SB/SE area.
 - The Enterprise Collection Strategy (ECS) policy analysts provide support to each SB/SE area as well as headquarters.
2. Collection policy analysts may utilize ENTITY reports and queries to identify trends and evaluate workflow.

5.3.1.4 (07-09-2009) ENTITY User Input

1. All users of ENTITY can provide feedback about the system to the ENTITY staff. For instance they may:
 - Identify problems and impact on work performance
 - Make recommendations for improvements
 - Submit requests for Procedures and System Changes, via *ENThelp in ENTITY or Outlook

5.3.1.5 (07-09-2009) ENTITY Training

1. Generally, headquarters is responsible for the initial ENTITY training of all new managers.

5.3.1.6 (02-22-2012) ENTITY Support

1. ENTITY support is provided by headquarters and the ENTITY support team. Contact them using any of the following:

- *ENThelp in ENTITY or Outlook
- ENTITY web site at: <http://mysbse.web.irs.gov/Collection/collsystems/entity/default.aspx>

Exhibit 5.3.1-1
SB/SE-Collection Realignment Request

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