



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.3.1

FEBRUARY 26, 2025

EFFECTIVE DATE

(02-26-2025)

PURPOSE

- (1) This transmits a revision of IRM 5.3.1, ENTITY Case Management System (ENTITY).

MATERIAL CHANGES

- (1) The following table outlines changes made to IRM 5.3.1, ENTITY Case Management System (ENTITY). It incorporates updated procedures, editorial changes and clarifications since the revision dated August 14, 2023.

IRM Subsection	Description
IRM 5.3.1.1 Program Scope and Objectives	Added language to better describe the purpose of the ENTITY Case Management System
IRM 5.3.1.1.4 Program Management and Review	Created new section to describe program management and review
IRM 5.3.1.1.6 Terms/Definitions/Acronyms	Added acronyms used in new processes and procedures.
IRM 5.3.1.2.2 ENTITY Research - Overview	Added language to better describe the characteristics of queue inventory
IRM 5.3.1.3 Field Collection Case Assignment and Workload Management	Updated to add a reference to further guidance about cases which cannot be moved to the queue.
IRM 5.3.1.3 Field Collection Case Assignment and Workload Management	Added language to describe how cases align to various functions for case assignment.

IRM Subsection	Description
IRM 5.3.1.3.4 Field Collection (Category A) Realignments	Renamed to be titled Collection Realignments, updated all re-alignment guidance and added four parts under this subsection: <ul style="list-style-type: none"> • IRM 5.3.1.3.4.1 Collection Realignment Documents • IRM 5.3.1.3.4.2 Collection Realignment Action Plans • IRM 5.3.1.3.4.3 Collection Realignment Deadlines and Frequency • IRM 5.3.1.3.4.4 Collection Realignment Roles and Responsibilities
IRM 5.3.1.3.4.1 Collection Realignment Documents	Includes guidance for what documentation is required to perform a collection realignment
IRM 5.3.1.3.4.2 Collection Realignment Action Plans	Includes guidance for the steps in the realignment process
IRM 5.3.1.3.4.3 Collection Realignment Deadlines and Frequency	Added guidance for time lines and deadlines relating to the re-alignment process
IRM 5.3.1.3.4.4 Collection Realignment Roles and Responsibilities	Added guidance describing the roles and responsibilities of various collection employees when requesting or processing a realignment
IRM 5.3.1.4.5 Area Responsibilities	Added guidance for assignment of an area realignment coordinator for each area office
IRM 5.3.1.4.6 Collection Automation Coordinator (CAC) ENTITY Responsibilities	Removed this section as it has been incorporated into IRM 5.3.1.3.4 and its 4 subsections

- (2) Reviewed and updated the IRM where necessary for the following types of editorial changes: web, SharePoint, email addresses. Throughout the IRM, typos, spacing, and / or grammatical issues are corrected.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.3.1 dated August 14, 2023.

AUDIENCE

Small Business/Self Employed (SB/SE) Division

Erick Martinez
Director, Collection Inventory Delivery & Selection
Small Business/Self-Employed

5.3.1

ENTITY Case Management System (ENTITY)

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5.3.1.1 (07-29-2021) Program Scope and Objectives

- (1) **Purpose:** ENTITY is a case management tool used by SB/SE collection group managers and analysts to extract information about case activity, utilization of time, and casework quality. The system offers both pre-programmed and user programmable queries, several sort options, and pre-programmed reports. Its flexibility enables the user to search for the status, time, and case activity for all collection field cases. Collection management and analysts use ENTITY to perform essential management actions such as: case management, resource allocation, business plan monitoring, research and analysis.
- (2) **Audience:** Headquarters Collection and Field Collection managers, analysts and support staff.
- (3) **Policy Owner:** Headquarters Collection Inventory Delivery & Selection.
- (4) **Program Owner:** Headquarters Collection Inventory Delivery & Selection, Collection Case Delivery.
- (5) **Primary Stakeholders:** Collection Headquarters and Field Collection.
- (6) **Program Goals:** Enables essential management actions such as: case management, resource allocation, business plan monitoring, research and analysis.

5.3.1.1.1 (07-29-2021) Background

- (1) The ENTITY case management system (ENTITY) is a current database of Field Collection (FC), Field Offer in Compromise (OIC), and Advisory inventories. ENTITY case management system is a Collection inventory management tool. The information in ENTITY comes from daily recordation of employees' Integrated Collection System (ICS) time and activities, and from weekly Integrated Data Retrieval System (IDRS) account information channeled through ICS. It also contains the most current lien information from the Automated Lien System (ALS). This information creates a unique database, which combines employees' case activity, employees' time, and taxpayer account information.

5.3.1.1.2 (07-29-2021) Authority

- (1) ENTITY is a current database tool that is authorized and used per direction of Collection management.

5.3.1.1.3 (07-29-2021) Roles and Responsibilities

- (1) The Director, Headquarters Collection Inventory Delivery & Selection is responsible for the ENTITY case management system.
- (2) The program manager, Collection Inventory Delivery & Selection, Collection Case Delivery is responsible for day-to-day ENTITY operations.

5.3.1.1.4 (02-26-2025) Program Management and Review

- (1) The ENTITY application is a critical management information application that receives data on open and closed cases worked by various segments of IRS Collection. ENTITY is a database which enables Field Collection, Collection Policy, and HQ to perform essential management actions such as: case assignment, case management, resource allocation, business plan monitoring, research, and analysis. To align Field Collection work with Program business priorities and goals, management uses ENTITY to monitor inventory prioritization and case assignment practices. ENTITY offers both pre-programmed, user programmable queries and reports to meet business needs, monitor performance and achieve organizational goals. Users have the ability to design and run queries and reports to help meet work objectives. On a monthly basis

Management Information System (MIS) reports are generated and data is supplied to Collection Time Reporting System (CTRS).

- (2) The ENTITY application has several data sources. ENTITY receives data from ICS and the DIAL which includes open, closed and queue case information, activities and time charges. Open and closed case information comes from daily recordation of employees' Integrated Collection System (ICS) time and activities, and from weekly Integrated Data Retrieval System (IDRS) account information channeled through ICS. Queue information comes from WTU27 system's DIAL and DAIP data files for cases in collection status 24 and TDI status 03.

5.3.1.1.5
(07-29-2021)

Program Controls

- (1) Federal Information Security Management Act (FISMA) controls, National Institute of Standards and Technology (NIST) regulations and guidance.

5.3.1.1.6
(07-29-2021)

Terms/Definitions/ Acronyms

- (1) List of defined terms and list of significant acronyms follows:

Defined Terms

Word	Definition
Timely	Completed or performed per program defined requirements.

Acronyms

Acronym	Definition
ALS	Automated Lien System
APO	Army Post Office
ARC	Area Realignment Coordinator
ATAT	Abusive Tax Avoidance Transactions
COB	Close of Business
CSCR	Collection System Change Request
CTRS	Collection Time Reporting System
Delinquent Inventory Account List	DIAL
DPO	Diplomatic Post Office
FPO	Fleet Post Office
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
EOD	End of Day
EOM	End of Month
RO	Revenue Officer

Acronym	Definition
S-ROC	Category A SB/SE - Request for Organizational Change
TDA	Tax Delinquent Account
TDI	Tax Delinquent Investigation

5.3.1.1.7
(02-26-2025)
Related Resources

- (1) Related resources include the resources in the list below.
- (2) The ENTITY website is on Share Point. User Guides, Job Aids and other helpful tools are located at: *ENTITY Website*.
 - The Collection Systems Knowledge Base (KM) at: *Collection Systems Knowledge Base*. Click the ENTITY option.
 - ENTITY at Knowledge Management (KM) at: *ENTITY Book*.
 - ICS at Knowledge Management (KM): *ICS Book*.
 - CASS Customer Support SharePoint Site Collection Systems Change Request (CSCR) at: *CASS Customer Support SharePoint*.

5.3.1.2
(10-11-2022)
ENTITY Case Management System (ENTITY) - Overview

- (1) The ENTITY case management system (ENTITY) is a current database of Field Collection (FC), Field Offer in Compromise (OIC), and Advisory inventories. The ENTITY application receives data from the Integrated Collection System (ICS) for open and closed cases; the Delinquent Inventory Account List (DIAL) for queue cases; and the Automated Lien System (ALS) for lien information. Also, ENTITY shares DIAL information with ALS.
- (2) Collection management and analysts use ENTITY to perform essential management actions such as: case management, resource allocation, business plan monitoring, research and analysis.
- (3) Field Collection group managers (GMs) use ENTITY GM Case Assignment to select and assign cases (inventory) to revenue officers (ROs). Predictive productive model data is used to prioritize TDA and TDI cases for selection.
- (4) Pre-designed or self-made queries and reports are available at revenue officer, group, territory, area or national levels. User profiles determine the level of data available. Data can be displayed, printed, downloaded and emailed (subject to restrictions).
- (5) 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.
- (6) Collection end of month (EOM) reports are generated and approved in ENTITY. These reports are available at the revenue officer, group, territory, area, and national levels.
- (7) Advisory data is accessed and displayed separate from Field Collection data. Pre-designed and self-made queries and reports of Advisory data are available. Advisory does not run EOM reports in ENTITY.

5.3.1.2.1

(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
ICSZIP.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

5.3.1.2.2

(02-26-2025)

**ENTITY Research -
Overview**

- (1) User guides, job aids, FAQs, calendars, and contacts are found at ENTITY Share Point. *ENTITY Website* Information and guidance about accessing, navigating, using, and researching in ENTITY is outlined for users of all levels. Please go to the site to determine if ENTITY meets your business needs. The user guides clearly outline what is displayed in different views, reports and queries; the end of month (EOM) process is explained; and guides are available for administrative professions, Field Collection managers, ICS Quality Analysts and Information Technology.

- (2) 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).
- (3) ENTITY may be used to analyze Field Collection inventory and activity using a range of criteria. Data is available for case inventory, module inventory, time, activity, and employee parameters.
- (4) The queue inventory consists of all cases in status 24, status 03 with an indicator of 8 and a collection assignment number ending in 7000. Queue research capabilities are available to users at group level and above.
- (5) Open inventory consists of cases assigned in ICS.
- (6) ENTITY is a current database that includes data that is sensitive and non-sensitive. Non-sensitive data can be viewed, printed and emailed. Sensitive data can only be viewed and printed.

5.3.1.3 (02-26-2025) **Field Collection Case Assignment and Workload Management**

- (1) GM Case Assignment is used by Field Collection managers to assign cases (inventory). Instructions for using GM Case Assignment are on the ENTITY Website in User Guides *ENTITY Website*.
- (2) Queue cases and cases in the ICS Group Manager Hold File (Assignment Number: NNNNNN00) display in GM Case Assignment. Cases may be selected from the queue or the ICS Group Manager Hold File. The GM can compare hold file and queue cases to make a determination on which cases are best for assignment.
- (3) Some cases in the ICS Group Manager Hold File cannot be moved to the Queue. For a list of cases that cannot be moved to the queue go to: IRM 5.1.20.3.3, Cases that Cannot be Moved to the Queue.
- (4) For a list of cases that are directly assigned to the ICS Group Manager Hold file go to IRM 5.1.20.3.1, Cases That Bypass ACS and the Queue and go Directly to ICS. Only field collection general program and international groups assign cases using the ENTITY GM Case Assignment function. ATAT (Abusive Tax Avoidance Transaction) groups assign cases using a designated ATAT hold file in ICS. How a group assigns work is based on how cases align for each function:
 - Field Collection General Program: Cases available for assignment align to a group queue based on zip code, grade and sometimes a split of the alphabet, established in ICS parameter tables. Each general program RO should have zip codes assigned in ICS parameter tables so cases can properly align to their group for assignment from the queue.
 - Field Collection International: Cases with a collection assignment number 3500-7000 and a country code outside the US, do not align by zip code. Instead, they have what's called an APO (Army Post Office), FPO (Fleet Post Office), DPO (Diplomatic Post Office) or a country code. These cases present to a shared international queue for selection by any of the international groups. International ROs do not need zip code assignments in ICS to drive cases into their queue.

- Field Collection ATAT: Cases aligned to ATAT must meet the following criteria: contain ATAT designated special project codes, ATAT designated civil penalty codes, estate and gift MFTs, exam referrals and must be over a certain dollar threshold established by policy. The Inventory Delivery System application (IDS) routes cases that meet ATAT criteria directly to ICS, not the queue. ICS aligns these cases to designated ATAT hold files based on a chart maintained by policy. Zip codes are not used for ATAT case routing and therefore ATAT ROs should not have any zip codes assigned in ICS parameter tables.

- (5) IRM 1.4.50, Resource Guide for Managers- Collection Group Manager, Field Compliance Manager and Area Director Operational Aid, provides guidance for case assignment and workload management.

5.3.1.3.1
(02-26-2025)

**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.

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. 4. IDRS will assign the case to the RO after weekend processing determined by IDRS output 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. <i>ACS Support Liaison</i>

5.3.1.3.2

(07-29-2021)

ICS / ENTITY Case Codes, Sub Codes and Collection Time Reporting System (CTRS)

- (1) The case code is a three-digit code used to categorize inventory. The case code identifies the type of taxpayer. The Sub Code identifies the kind of case. Review and update codes weekly and as needed to ensure accurate end of month reports. For example, check the code when the case is assigned; when time is charged to the case; and monthly before the end of month Friday.
- (2) Case codes are set and defined by Collection headquarters. A list of case codes is 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

- (3) Sub Codes (Field Collection) are set and defined by Collection headquarters or the area office (with headquarters consent). Instruction on selection and use of Sub Codes and time reporting is in IRM 5.2.1.9, ICS and ENTITY Sub Codes (Field Collection Areas only). Time tracking for non-IDRS cases and some specific programs are controlled by Sub Codes. Also, the Sub Code will match the time code on the Form 4872 Collection Activity (Non-ACS Report). Time charged to a case with a time-tracking Sub Code is added to the appropriate time code.
- (4) Review and update case codes and Sub Codes weekly and as needed to ensure accurate end of month reports. For example, check the codes when a case is assigned; when time is charged to the case; and monthly before the end of month Friday.

- (5) Most Sub Codes 500 and below are national Sub Codes.
- (6) The first 20 digits of Sub Code series over 500 are reserved for use by headquarters, e.g., Sub Codes 500 - 519, 600 - 619, etc., are reserved. Most Sub Codes over 500 are local Sub Codes. These Sub Codes may be used by areas to track cases of local interest.

5.3.1.3.3 (07-29-2021)

Field Collection Time Reporting

- (1) Time is reported by Field Collection in ICS. The ICS User Guide, Chapter 26 TIN Based Time Reporting, provides instruction on how to report time in ICS. The data entered in ICS is extracted to ENTITY. ENTITY receives daily, weekly, and monthly extracts from ICS. Those extracts, when compiled, produce end of month data files of Field Collection time, inventory, and activity information. The Collection Time Reporting System (CTRS) extracts the files from ENTITY during end of month processing to produce Collection time and inventory reports.
- (2) TIN-based time means time is charged directly to an assigned taxpayer case when applicable.
- (3) Time code (direct, non-direct, informational, overhead, etc.) definitions and usage guidelines are in IRM 5.2.1, Collection Time Reporting.
- (4) Time needs to be correctly input and finalized in ICS. Employees and managers need to accomplish this using the ICS End of Day (EOD) function. Employee and manager absences need to be planned or addressed promptly (if unplanned) so time reporting is not delayed or negatively impacted. Some time such as leave, training time, and detail out time can be input prior to the employee absence per IRM 5.2.1.7.1, Collection Time Reporting, Field Collection Procedures.
- (5) Revenue Officers 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.
- (6) On the last Friday of the monthly time reporting period, Revenue Officers must connect to the local area network (LAN) via ERAP or at an IRS office to upload their time by close of business.
- (7) 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. 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 their own time after it has been EOD'd. The group manager or another acting manager must make these changes.

5.3.1.3.4 (02-26-2025)

Collection Realignments

- (1) Collection group and employee realignments impact Collection Systems and require coordination between the Collection organization stakeholders. All Collection Realignment actions require either an SB/SE Request for Organizational Change (SROC), a Collection Systems Change Request (CSCR), and/or an Employee Assignment Number spreadsheet. Contact the

HCO SROC team and the CSCR POC Team (*SBSE CASS CSCR) as soon as a realignment is being planned for assistance in determining the correct realignment process, requirements, and deadlines.

- For SROC, Category A, guidance, see: *SROC SB/SE Request for Organizational Change SharePoint*
 - For CSCR guidance, see: *SBSE Collection System Change Requests SharePoint*
- (2) SB/SE Request for Organizational Change (SROC) – Category A realignments require a change to the organizational structure resulting in the addition or removal of organizational codes to or from the Human Resources (HR) systems. See IRM 1.53.1, Managing Organizational Change, Small Business and Self-Employed Division for guidance on Category A realignments. The SB/SE Human Capital Office (HCO) SROC Team in the HCO Leadership Development and Support Office administers the SROC program.
 - (3) Collection System Change Request (CSCR) realignments are SROC realignments that impact the Collection Systems. The CSCR Point of Contact (POC) team in Headquarters Collection (HQC), Quality and Technical Support (QTS), is the POC for all HQC Collection system stakeholders.
 - (4) Individual Employee Moves may be combined with an SROC or CSCR realignment (except for a move a group realignment) or may be ad hoc moves to realign one or several employees from one group to another. The CSCR POC team is the POC for all HQC Collection system stakeholders.
 - (5) Collection realignment actions that impact Collection Systems are:
 - Create a new group or new territory
 - Collapse a group or territory
 - Move a group to another territory
 - Change a group type. For example, changing from an Offer In Compromise group to a General Program Field Collection group
 - Rename a group or territory
 - Individual employee moves

5.3.1.3.4.1
(02-26-2025)
Collection Realignment Documents

- (1) SROCs that impact Collection Systems, require an SROC package, along with the approved SROC-A form, and a HCO SROC control number to be submitted to the CSCR POC team, to process the change in the Collection systems. See IRM 5.3.1.3.4.3, Collection Realignment Deadlines and Frequency. The SROC package includes:
 - Category A Streamlined SROC Change Template
 - Realignment Request for ICS ENTITY CTRS
 - Current and proposed organizational charts including the eight-digit collection assignment numbers for each employee
 - Employee Assignment Number Spreadsheet

Note: The Area Realignment Coordinator (ARC) will notify the CSCR POC team when the applicable managers and employees have been notified of the realignment when submitting the request.

- (2) If HCO determines an SROC is not needed for a realignment, a CSCR package with the approved CSCR template is required to process the change in the collection systems. See IRM 5.3.1.3.4.3 Collection Realignment

Deadlines and Frequency. The CSCR package includes:

- Collection System Change Request (CSCR) Template
- Realignment Request for ICS ENTITY CTRS
- Current and proposed organizational charts including the eight-digit collection assignment numbers for each employee
- Employee Assignment Number Spreadsheet.

Note: The ARC will notify the CSCR POC team when the applicable managers and employees have been notified of the realignment when submitting the request.

- (3) Individual Employee Moves that are not SROC or CSCR realignments require the Employee Assignment Number spreadsheet identifying all employees being moved and their current collection assignment number. Also refer to IRM 5.3.1.3.4 Collection Realignment Deadlines and Frequency.

Note: The employee(s) move(s) will be completed on the systems after the end of the month process is complete in ENTITY. BEARS requests must be submitted and approved timely to ensure the moves can be made by the effective date. If several employees are moving due to a future planned SROC action, such as a create a group or a collapse a group, notify the CSCR POC team.

- (4) If the realignment involves employee moves or anything requiring NTEU notification, a copy of the NTEU notice must be included in the package with the date of NTEU notification.

5.3.1.3.4.2
(02-26-2025)
**Collection Realignment
Action Plans**

- (1) All Collection realignments have an Action Plan specific to the type of realignment. The Action Plan includes information, actions, dates, and responsible parties to ensure:
- Employees are aligned to the correct group.
 - Inventory, time, and other information is accurate, accounted for, and delivered, appropriately.
 - Employees have access to Collection systems as soon as possible.
- (2) For CSCR/SROC realignments, the CSCR POC team will coordinate preparation of the Action Plan and share it with the area coordinator when necessary.
- (3) For Individual Employee Moves, the area realignment coordinator will prepare the action plan and send a copy to the CSCR POC team.
- (4) Action plan templates are posted on the SBSE Collection System Change Requests (CSCR) SharePoint site at *SBSE Collection System Change Requests Site*.

5.3.1.3.4.3
(02-26-2025)
**Collection Realignment
Deadlines and
Frequency**

- (1) All SROC and CSCR realignments require the approved SROC or CSCR package to be submitted to the CSCR POC Team at least 45 days before the first Monday of the effective reporting month, to ensure all actions can be completed by the effective date. See the Collection System Change Request table on the SBSE Collection System Change Requests (CSCR) SharePoint site at *SBSE Collection System Change Requests*.

- (2) All realignments require 45 days advance notification. The 45-day clock starts AFTER the Director, Field Collection has approved the SROC and HCO has assigned an SROC control number. Failure to timely notify Collection Systems analysts in CSCR, ENTITY, ICS, and CTRS of Collection group changes may prevent or delay the implementation of the requested changes and may result in inaccurate data.
- (3) Individual Employee Moves require the Employee Assignment Number spreadsheet be submitted to the CSCR POC Team at least 45 days before the first Monday of the effective reporting month, to ensure actions can be completed by the effective date.

Note: For new hire employees coming into a Collection field group for the first time, the Employee Assignment Number spreadsheet must be submitted as soon as possible to the CSCR POC Team, but at least 30 days before the employee's report date to ensure timely access to systems.

- (4) Communication with the CSCR POC team is strongly recommended as soon as the area begins planning a realignment. Realignment changes requested less than 45 days before the implementation date may result in the realignment not being processed for the requested implementation date.
- (5) Realignment actions can be completed monthly or quarterly depending on the type of action. See the realignment frequency table below:

Realignment Frequency Table

Type of Action	Frequency
Movement of an individual employee	Monthly
Create or collapse a group	Monthly
Rename a group or territory	Monthly
Change group type, Examples: General Program, Offer in Compromise, Advisory, Insolvency, etc.	Monthly
Create, collapse or move a territory	Quarterly
Move a group to another territory	Quarterly

Note: A group moving from one territory to another can only be accomplished quarterly – effective the first Monday after the Friday EOM in October, January, April and July.

- (6) Field Collection should submit a request to collapse any inactive groups within 60 days that they do not intend to fill in the near future. Each area is required to formally collapse any inactive ICS group(s) using Category - A SROC procedures. An active ICS group must have a manager and at least one employee.

5.3.1.3.4.4
(02-26-2025)

**Collection Realignment
Roles and
Responsibilities**

(1) List of roles and responsibilities for realignments follows:

Collection Realignment Roles and Responsibilities

Role	Responsibility
Area Realignment Coordinator (ARC)	<ul style="list-style-type: none"> Centralized POC for Area Realignment Communicate with CSCR POC Team Initiate realignment changes Prepare required realignment documents. See IRM 5.3.1.3.4.1 Secure necessary approvals
CASS CSCR POCs	<ul style="list-style-type: none"> Centralized HQC POC for Collection Systems Receive and distribute realignment packages to all system stakeholders Review realignment packages for completeness and accuracy Coordinate changes/corrections with area realignment coordinators Coordinate realignment actions within CASS
Collection Systems Realignment POCs (ENTITY, ICS, CTRS)	<ul style="list-style-type: none"> Review realignment packages for completeness and accuracy Coordinate realignment actions with applicable system developers/programmers, as needed
Functional Automation Support (FAS), Collection Automation Coordinators (CACs)	<ul style="list-style-type: none"> Review realignment packages for completeness and accuracy Prepare appropriate action plan Establish and hold stakeholder call to review action plan <p>Note: If a manager has not been designated for a new group, include the area realignment coordinator.</p>

Role	Responsibility
Lead ICS/Entity Quality Analyst (IQA)/IQA	<ul style="list-style-type: none"> Review realignment packages for completeness and accuracy Attend stakeholder call if one is scheduled Follow designated actions on action plan
Other Collection Stakeholders (HQC Quality, Ops Support, Information Technology)	<ul style="list-style-type: none"> Information is sent to these POCs for awareness Realignments may have residual effects on other systems/processes

- (2) In general, the CAC will prepare the applicable action plan and organize a stakeholder call for CSCRs/SROCs, for example, when a new group(s) is/are being created/collapsed in ENTITY. However, for individual employee moves, the area realignment coordinator prepares the action plan. If a call is needed for individual employee moves, the area realignment coordinator or the CASS CSCR POC team will reach out to the CAC. For groups created in a prior SROC, but populated with employees at a later date, the CASS CSCR POC team will coordinate with the area realignment coordinator and the responsible FAS manager/CAC to determine if a call is needed.

5.3.1.3.5
(02-26-2025)
**Moving Employee From
One Group To Another**

- (1) Moving employees from one group to another is not considered a formal re-alignment. However communication between business units and specific actions must be completed for successful outcomes.
- (2) Review the Field Collection SROC Supplemental Desk Guide on the HCO SROC SharePoint site *SROC SharePoint*. Select the folder S-ROC Documents for Field Collection to determine actions required for individual employee moves.
- The area realignment coordinator must prepare the Action Plan for Individual Employee Moves with appropriate dates, distribute to impacted group managers, and ensure described actions are taken for successful implementation of the change.
 - Send a copy of the Action Plan for Individual Employee Moves to the ICS/ENTITY quality analyst (IQA) and Collection Automation Coordinator (CAC). The employee(s) move must not be completed on the systems until after the end of the month process in ENTITY.
 - Advise the employee(s) who are moving from one group to another that time must be input in their current group through the end of the monthly reporting period prior to the individual move. For example, if the “current” reporting period is June, the employee move will be effective for the reporting month of July. Refer to the Effective Dates chart on the CASS CSCR SharePoint site *SBSE Collection System Change Request (CSCR) SharePoint*
 - Advise employee(s) who are moving from one group to another that they must keep a manual log of their time after the effective date of the

employee move until the new employee record is active in ICS. They will input the manually logged time in ICS once they are notified the employee record is active.

- (3) The employee will be moved on the Friday of end of month processing week in ENTITY. For example, if the “current” reporting period is June, the employee move will be effective for the reporting month of July.
- (4) For additional information, contact the CSCR POC Team for guidance and visit the CSCR SharePoint site *SBSE Collection System Change Requests (CSCR)*.

5.3.1.4 (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 field compliance 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.

5.3.1.4.1 (07-29-2021) **Group Secretary Time Reporting 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 5.2.1.4.1, Field Collection and Field OIC Specialist 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 manager 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.

5.3.1.4.2 (02-22-2012) **Revenue Officer Responsibilities**

- (1) The RO responsibilities are:
 - Review case codes and sub codes for accuracy. 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 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.

5.3.1.4.3
(10-11-2022)
**Group Manager
Responsibilities**

- (1) The group manager responsibilities for end of month processing are in IRM 1.4.50.2.3, ENTITY End of Month (EOM) Processing. The IRM section for workload management is IRM 1.4.50.8.2, Using ENTITY for Workload Management.
- (2) Other common uses are listed below:
 - 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
- (3) 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.
- (4) 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).
- (5) For ENTITY assistance, group managers can find help from the following sources:
 - *ENThelp in ENTITY or Outlook at *ENThelp
 - Submit a help ticket on the ENTITY website on Share Point at: *ENTITY Website*
 - ICS/ENTITY quality analyst (IQA)

5.3.1.4.4
(02-26-2025)
**Field Compliance
Manager
Responsibilities**

- (1) The Field Compliance manager responsibilities are:
 - Review group EOM 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 Field Compliance manager is responsible for notifying the area realignment coordinator of **any requested group changes which affect ENTITY**. Examples of some situations requiring notification are below (not all inclusive):

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

5.3.1.4.5
(02-26-2025)

Area Responsibilities

- (1) The area office responsibilities are:
- All area offices will provide the name and telephone number of an area realignment coordinator from within the area director's staff. This person will be responsible for submitting all necessary information, such as: request forms, spreadsheets, list of affected personnel, etc. with the realignment package.
 - 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 group manager or designee, must correct the errors and transmit the reports 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. Report inaccuracies and / or late reports in any group EOM report to the Field Compliance manager of the group for follow-up.
 - Follow the guidance above at IRM 5.3.1.3.4 Field Collection (Category A) Realignments for a planned SROC or realignment.
- (2) The area realignment coordinator must contact the CSCR POC Team as soon as realignment / SROC changes are planned by the area.
- (3) The area office will ensure all request forms for group changes, refer to IRM 5.3.1.3.4.1, are submitted to the CSCR POC Team timely.
- (4) The area director or designee is the approving authority for any changes which affect ENTITY.
- (5) Realignments will generally take place the first week of the new quarter, refer to IRM 5.3.1.3.4.3.

5.3.1.4.6
(10-11-2022)

ICS/ENTITY Quality Analyst (IQA) Position

- (1) The ICS/ENTITY Quality Analysts (IQA) are under the IQA function in the Collection Automation Support and Security (CASS) program within Headquarters Collection, Quality and Technical Support (QTS).
- (2) The IQA responsibilities are:
- Serve as a liaison between area offices, headquarters, and campus staff, to coordinate resolution of software application problems 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.

- Collaborate with the assigned Collection Automation Coordinator (CAC), headquarters staff, ENTITY support staff, Information Technology (IT) services system administrators, and other stakeholders on realignments, SROCs, and Collection System Change Requests (CSCR).
- Establish and maintain the ICS employee and ZIP code assignment tables.
- Ensure new group numbers do not duplicate any previously used group number or ensure the group numbers have been inactive for the prescribed period.
- Add new group numbers and set individual moves no later than Friday of the week following the monthly time reporting period.

5.3.1.4.7
(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.
 - Other policy analysts support Collection according to their on organizational defined roles.
- (2) Collection policy analysts may utilize ENTITY data, reports and queries to perform a wide range of analysis; for example to identify trends and evaluate workflow.

5.3.1.5
(08-25-2016)
**ENTITY Feedback /
Recommendations**

- (1) Anyone can provide feedback or recommendations about ENTITY to the ENTITY staff. Please help improve ENTITY by:
 - Identifying problems and issues impacting work performance
 - Making recommendations for improvements
 - Making requests for procedure and / or system changes
- (2) Submit all comments on the ENTITY help ticket form at: *ENTITY website*.

5.3.1.6
(07-29-2021)
**ENTITY User Support
and Training**

- (1) ENTITY user support is provided by headquarters analysts primarily in ALS & ENTITY - Customer Support Staff (ALECS). Contact ALECS using any of the following methods:
 - *ENThelp in ENTITY or Outlook: *ENThelp
 - Submit a help ticket on the ENTITY website on Share Point at: *ENTITY Website*
- (2) Headquarters ENTITY staff is responsible for ENTITY application training. For instance, ALECS provides initial ENTITY training for all new managers. ALECS along with other ENTITY staff provide training on an ongoing basis to address customer needs.

