



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.18.2

JULY 2, 2024

EFFECTIVE DATE

(07-02-2024)

PURPOSE

- (1) This transmits revised IRM 5.18.2, Business Returns IRC 6020(b) Processing.

MATERIAL CHANGES

- (1) IRM 5.18.2.1.5 (5): IPU 22U0883 issued 08-10-2022 Removed paragraph to coincide with deletion of IRM 5.18.2.1.5.1.
- (2) IRM 5.18.2.1.5.1: IPU 22U0883 issued 08-10-2022 Removed subsection as A6020(b) no longer closes cases until it verifies that an assessment has posted to the BMF.
- (3) IRM 5.18.2.1.7(4): Updated TBOR language to the standard used across the IRS.
- (4) IRM 5.18.2.5.2.3: IPU 22U0577 issued 05-03-2022 Removed tolerances for processing Status 003 modules.
- (5) IRM 5.18.2.8.2.3.1: Added reference to IRM 10.10.3 when identifying proof for authentication on telephonic contacts.
- (6) IRM 5.18.2.8.3(1): Added reference to IRC 6501 and 6511.
- (7) IRM 5.18.2-2 Removed Letter 1085 Exhibit as the letter is linked to throughout the IRM.
- (8) Formatting and editorial changes were made throughout the document.

EFFECT ON OTHER DOCUMENTS

IRM 5.18.2, Automated 6020(b) Processing, dated November 12, 2020, is superseded. IRM Procedural Updates (IPUs): 22U0557 dated May 3, 2022 and 22U0883 dated August 10, 2022 have been incorporated into this IRM.

AUDIENCE

SB/SE employees in the Campus Collection Operation who process A6020(b) returns.

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5.18.2

Business Returns IRC 6020(b) Processing

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5.18.2.1
(01-02-2020)
Program Scope and Objectives

- (1) The objective of the Campus Automated 6020(b) program (A6020(b)) is to promote filing compliance for taxpayers liable for employment taxes on Form 940, Form 941, Form 943 and/or Form 944.
- (2) **Purpose:** In general, written taxpayer and telephonic responses related to A6020(b) notices will be processed using this IRM.
- (3) **Audience:** These procedures apply to IRS employees who are responsible for the processing of Campus A6020(b) responses. These employees are located in the Small Business/Self-Employed (SB/SE) business operating division, Andover Collection Campus, Collection Operation Brookhaven.
- (4) **Policy Owner:** Director, Collection Inventory, Delivery and Selection (CIDS).
- (5) **Program Owner:** Nonfiler and Inventory Analysis (NIA) which is an organization within SBSE Collection Headquarters, CIDS .
- (6) **Primary Stakeholders:** SBSE tax examiners in Brookhaven Collection Operation, A6020(b) team.
- (7) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees who work the Campus A6020(b) program. By following the processes and procedures provided by this IRM, employees will process A6020(b) program responses in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

5.18.2.1.1
(01-02-2020)
Background

- (1) IRM 5.18.2, Automated 6020(b) Processing, provides directions and guidelines for working the Campus A6020(b) program. The procedures contained in this section provide guidance for employees to help taxpayers liable for employment taxes to become filing compliant. This section also provides guidance on initiating, resolving and responding to inquiries in reference to A6020(b) cases.
- (2) The IRS is committed to a customer service program that encourages taxpayers to comply voluntarily with the tax laws and assists them in meeting their obligations.
- (3) The SBSE Campus Collection Operation is committed to achieving excellence in the service it provides to its customers. It provides customers with assistance in a manner that warrants the highest degree of public confidence. Tax examiners practice courtesy and proper communication techniques while ensuring that responses are technically and procedurally accurate and complete.

5.18.2.1.2
(01-02-2020)
Authority

- (1) Internal Revenue Code Section 6020(b) grants authority to the Commissioner of the Internal Revenue Service and the Commissioner's delegated parties to prepare and file returns for taxpayers who have failed to file but have a tax liability.
- (2) Delegation Order No. 182 (Rev. 7), extends 6020(b) authority to include Internal Revenue Agents; Tax Auditors; Revenue Officers, GS-9 and above; Collection Support Function Managers, GS-9 and above; Automated Collection Branch Unit Managers, GS-11 and above; Customer Service Collection Branch Managers, GS-10 and above.; and Tax Resolution Representatives, GS-9 and above.
- (3) Per Policy Statement 5-1:

“A tax system based on voluntary assessment would not be viable without enforcement programs to ensure compliance. The IRS is committed to educating and assisting taxpayers who make a good faith effort to comply. However, enforcement action should be taken promptly, in accordance with Internal Revenue Manual guidelines, against taxpayers who have not shown a good faith effort to comply. Promotion of long-term voluntary compliance is a basic goal of the IRS, and in reaching this goal, the IRS will be cognizant not only of taxpayers’ obligations under our system of taxation but also of their rights.”

(4) Per Policy Statement 5-2:

“ We will actively assist taxpayers who try to comply with the law, and work to continually improve the quality of our systems and service to meet the needs of our customers. All taxpayers, whether delinquent or fully compliant, are entitled to prompt and professional service whenever they deal with IRS employees. The public as a whole is our customer, not just delinquent taxpayers. Our customers expect us to promote voluntary compliance by ensuring that all promptly file their tax returns and pay their fair share. ”

(5) The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters.

5.18.2.1.3
(01-02-2020)
**Roles and
Responsibilities**

- (1) The Director, Collection Inventory Delivery and Selection (CIDS) is responsible for all policy and procedures related to the A6020(b) campus program.
- (2) The Collection Operation Manager is responsible for managing collection activities including telephone and correspondence inquiries, following the procedures in this IRM. They oversee department, team and employee responses to taxpayer inquiries and responses concerning filing compliance inquiries. They oversee department, team and employee actions to resolve nonfiler accounts for taxpayers who did not timely file tax returns due.
- (3) The Department Manager is responsible for overseeing team and employee responses to taxpayer inquiries and responses concerning nonfiler inquiries, following the procedures in this IRM. They oversee team and employee actions to resolve nonfiler accounts for taxpayers who did not timely file tax returns due.
- (4) The Team Manager is responsible for overseeing employee responses to taxpayer inquiries and responses concerning taxpayer delinquent return accounts and investigations, following the procedures in this IRM. They oversee employee actions to resolve nonfiler accounts for taxpayers who did not file returns timely.
- (5) Employees who process A6020(b) program responses are responsible for responding to taxpayer inquiries and responses concerning missing returns, following the procedures in this IRM.

5.18.2.1.4
(01-02-2020)
**Program Management
and Review**

- (1) **Program Reports:** The following daily and weekly reports are generated by management, and can assist with evaluating the performance of the A6020(b) program:
 - Embedded Quality Review System (EQRS) Reports
 - Accounts Management Services (AMS) Reports
 - Monthly Assessment of Performance Reports (MAP)
 - Work Planning & Control (WP&C) Reports
 - Case Control Activity System (CCA) Reports
 - Collection Activity Report (CAR)
- (2) **Program Effectiveness:** The program results are housed on the Collection Program and Campus Reports SharePoint site in the Monthly Assessment of Performance Reports (MAP). The MAP captures monthly and cumulative stats. Evaluative quality reviews and consistency reviews are routinely conducted, along with Headquarters reviews to ensure case actions are timely and in accordance with the procedures in this IRM.
 - Case reviews are conducted by managers to ensure compliance with this IRM.
 - Operational reviews are conducted by the Department and Operation Managers annually to evaluate program delivery, conformance to administrative requirements and ensure compliance with this IRM.
 - Headquarters Collection CIDS will conduct ad hoc program reviews as necessary to verify compliance with IRM requirements, address TIGTA/ GAO findings, and address any trends that appear.

5.18.2.1.5
(08-10-2022)
Program Controls

- (1) Incoming telephone calls are distributed to telephone representatives using the Unified Contact Center Enterprise (UCCE) system.
- (2) Taxpayer responses are distributed to correspondence tax examiners.
- (3) AMS and the A6020(b) system track employee actions and are monitored by Operation, Department, and Front-Line managers along with Collection HQ employees.
- (4) Managers are required to follow program management procedures and controls addressed in:
 - IRM 1.4.11, Field Assistance Guide for Managers
 - IRM 1.4.16, Accounts Management Guide for Managers
 - IRM 1.4.20, Filing & Payment Compliance Managers Handbook

5.18.2.1.6
(06-25-2018)
**Terms/Definitions/
Acronyms**

- (1) Listed are some terms with definitions as well as acronyms and their definition used in this IRM are found below. This list is not all inclusive. For details on other acronyms, use the Search feature on the IRS Home Page.

Defined Terms

Word	Definition	Example of using a word that is open to interpretation.(This column is for illustration purposes only)
Calendar Year	Accounting period beginning January 1 and ending December 31.	The corporation is a calendar year filer meaning their Form 1120 will be for the accounting period beginning January 1 and ending December 31.
Employment Codes	Alpha codes found in Doc. 6209 that identify employers who are other than normal business employers.	Employment code "G" identifies an employer that is a State or Local Government Agency.
Entity	An area within the campus that resolves issues with the business name, EIN, address and filing requirements. Also, a person, partnership, organization, or business that has a legal and separately identifiable existence.	Send the case to Entity to verify the correct filing requirements for the taxpayer.
Last Return Assessed (LRA)	The last return that has posted to the BMF for the same MFT.	Use the Last Return Assessed (LRA) tax amount as the basis for the proposed 6020(b) assessment.
Received Date	Date the item was received.	The taxpayer's correspondence must be stamped with the date the IRS received it, i.e. the IRS Received Date.

Acronyms

Acronym	Definition
ACS	Automated Collection System
ACSS	Automated Collection System Support
ASED	Assessment Statute Expiration Date
BCD	Business Closed Date
BMF	Business Master File
CP	Computer Paragraph

Acronym	Definition
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
DWLP	Date Wages Last Paid
EIN	Employer Identification Number
EO	Exempt Organization
EP	Employee Plans
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IDS	Inventory Delivery System
IRP	Information Returns Program
LLC	Limited Liability Company
MFT	Master File Tax code
NDS.	Notice Delivery System
OFP	Organization, Function and Program
POA	Power of Attorney
SBSE	Small Business/Self-Employed Business Operating Division (BOD)
SIA	Standardized IDRS Access
TSIGN	TDA/TDI Assignment Code
TS	Taxpayer Services (BOD)

5.18.2.1.7
(07-02-2024)

Related Resources

- (1) While many topics are covered in this IRM section, comprehensive guidance about issues that may be encountered when processing A6020(b) responses may not be included in this IRM. Following is a list of related IRMs that can be used to determine how to process A6020(b) responses. As you use this IRM section, remain alert for references to other resources, such as related IRMs and websites. Access that guidance as needed to ensure a thorough understanding of topics.
- (2) Additional resources can be found as applicable in:

IRM	Title
IRM 2.3	IDRS Terminal Responses
IRM 2.4	IDRS Terminal Input

IRM	Title
IRM 3.13.62	Media Transport and Control
IRM 3.30.123	Processing Timeliness: Cycles, Criteria and Critical Dates
IRM 5.19.2	Individual Master File (IMF) Return Delinquency
IRM 5.19.3	Backup Withholding Program
IRM 5.19.4	Enforcement Action
IRM 5.19.10	Collection Operations Transcript Processing
IRM 5.19.16	Compliance Services Collection Operations (CSCO) Clerical Procedures
IRM 5.19.22	Business Master File (BMF) Return Delinquency
IRM 21.1	Accounts Management and Compliance Services Operations
IRM 21.2	Systems and Research Programs
IRM 21.3	Taxpayer Contacts
IRM 21.4	Refund Inquiries
IRM 21.5	Account Resolution
IRM 21.7	Business Tax Returns and Non-Master File Accounts
IRM 21.10	Quality Assurance
IRM 20.1	Penalty Handbook

(3) Employees may also find the following information helpful:

- *Servicewide Electronic Research Program (SERP)*
- *Servicewide Notice Information Program (SNIP)*
- *Correspondex Letters*
- *Integrated Automation Technologies (IAT) Tools*

(4) The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about taxpayer rights, see Pub 1, Your Rights as a Taxpayer.

5.18.2.2

(01-02-2020)

**Automated 6020(b)
Processing Criteria and
Basis of Tax**

- (1) A6020(b) is an integral compliance nonfiler program within the Internal Revenue Service that enforces compliance for certain taxpayers who have not filed Form 941 , Form 943 , Form 944 and/or Form 940 employment tax returns, but have a requirement to file.
 - (2) The A6020(b) program enforces compliance by either:
 - Securing valid employment tax returns from taxpayers, or
 - Filing on behalf of the taxpayer.
 - (3) The A6020(b) system is the case management tool used to:
 - Manage A6020(b) inventory
 - Issue A6020(b) notices
 - Create A6020(b) employment tax returns
 - Input transactions to the Integrated Data Retrieval System (IDRS)
 - (4) Effective October 2019, the A6020(b) program transferred from the Kansas City Collection Campus, Ogden Collection Operations to the Andover Collection Campus, Brookhaven Collection Operations.
 - (5) Based on a Fiscal Year schedule, each week a volume of taxpayers assigned to A6020(b) is selected for treatment. When selected, A6020(b) generates a Letter 1085-A for each taxpayer selected. Included with Letter 1085-A is the A6020(b) return(s). The tax on the return is based on A6020(b)'s tax calculation. The taxpayer is directed to either sign the A6020(b) return enclosed with Letter 1085-A or prepare and submit their own return. If they submit a complete and processable return, it is processed. However, if the taxpayer does not file a return or respond to Letter 1085-A with sufficient information showing that they were not liable to file, the A6020(b) return is filed on behalf of the taxpayer. When A6020(b) files a return on behalf of the taxpayer that return is called a default return.
- Note:** Only one Letter 1085-A is sent to a taxpayer. Letter 1085-A lists each nonfiled return that A6020(b) is requesting.
- (6) Employees work the following:
 - systemic error conditions that inhibit the system from calculating tax and creating the nonfiled return, and
 - taxpayer responses to A6020(b) letters. Taxpayer responses include correspondence and calls to the toll-free A6020(b) call site.

5.18.2.2.1

(01-02-2020)

**Criteria for Automated
6020(b) Processing**

- (1) For modules to be processed by the A6020(b) system, they must be Taxpayer Delinquency Investigations (TDIs). TDIs are modules in Collection Master File status 03. TDIs are modules that were selected for treatment, received at least one return delinquency notice, (e.g. CP 259), but no return was filed, and the delinquency remains open.
- (2) A6020(b) inventory is either systemically assigned when the module(s) become a TDI, or is manually re-assigned from other functions, such as Collection Field, the Collection Queue or ACS.
- (3) Accounts assigned to A6020(b) are assigned on IDRS to the Collection Assignment number AO008600.

(4) Modules meet A6020(b) processing criteria when:

- a. The MFT is either 01, 10, 11 or 14.
- b. The delinquent period is within three (3) years prior to current calendar year.
- c. The employment code is other than F, G, or T.
- d. The employment code for Forms 940 is other than W.
- e. The account is not a combo. In other words, there are no existing modules with the same EIN in MF status 22, 24 or 26. NOTE-Accounts can become combos after assignment to A6020(b). If an account already assigned to A6020(b) becomes a combo, follow IRM 5.18.2.5.2.3, Status 003 Listing, Combo Account.
- f. There is either an LRA or existing credit that meet the criteria below: For
- g. There are none of the following Freeze codes on the account: -C, -O, -L, -Z, -V and -W.

#

Note: Modules with -C and -O freezes are stored in Status 004 until their expiration date expires.

5.18.2.2.2
(01-02-2020)

Basis of Tax for A6020(b) Modules

(1) The following BMF returns with corresponding Master File Tax (MFT) codes are the only returns processed by A6020(b).

Tax Return	Return Title	Return MFT
Form 940	Employer's Annual Federal Unemployment Tax Return	10
Form 941	Employer's Quarterly Federal Tax Return	01
Form 943	Employer's Annual Return for Agricultural Employees	11
Form 944	Employer's Annual Federal Tax Return	14

(2) The A6020(b) system calculates tax for Forms 941, 940, 943 and 944 it prepares on the employer's behalf. The following sections explain what data it uses to propose the tax.

5.18.2.2.2.1
(01-02-2020)

A6020(b) Tax Rates

(1) When an employer files a Form 941, Form 944, Form 943, the tax reported on the return is a total of Federal Income Tax withholding, Federal Insurance Contributions Act (FICA) tax (called social security tax on these IRS forms), and Medicare Tax. An employer withholds Federal Income Tax for each employee based on Form W-4 submitted by the employee. When the A6020(b) system prepares a Form 941, Form 944 or Form 943 on the employer's behalf, it assumes a Federal Income withholding rate of 20%. Both the FICA and Medicare taxes reported on Form 941, Form 944 and Form 943 include the FICA and Medicare tax withheld from the employee and the employer's share.

When the A6020(b) system prepares these forms on the employer's behalf, it uses the FICA rate of 12.4% and the Medicare rate of 2.9%. An employer filing a Form 941, Form 944 or Form 943 applies the same rate that the A6020(b) system does, 12.4% for FICA and 2.9% for Medicare. The employer withholds FICA from the employee's pay at a rate of 6.2% and contributes tax on behalf of the employee at a rate of 6.2%, for a total FICA tax of 12.4%. The same rules apply for Medicare tax. The employer withholds Medicare tax from the employee's pay at a rate of 1.45% and contributes tax on behalf of the employee at a rate of 1.45%, for a total Medicare rate of 2.9%.

- (2) When an employer files a Form 940 return, the tax reported is the Federal Unemployment (FUTA) tax. When the A6020(b) system prepares a Form 940 on the employer's behalf, it uses the FUTA tax rate of 6%. When an employer files a Form 940, the FUTA tax rate is also 6%. However, they may be eligible for credits based on their state and their payment history that they can claim on a filed Form 940.
- (3) A6020(b) tax rates by form are shown in the table below.

Type of Tax	Form(s)	A6020(b) Tax
Federal Income Withheld	941, 943, 944	20% or 0.20
FICA	941, 943, 944	12.4% or 0.124
Medicare	941, 943, 944	2.9% or 0.029
FUTA	940	6.0% or 0.06

5.18.2.2.2.2
(01-02-2020)

A6020(b) Tax Calculation

- (1) When an employer reports Federal Income tax, FICA tax, and Medicare tax on Form 941, Form 944 and/or Form 943, and FUTA tax on Form 940, the taxes are based on employer reported wages. For A6020(b) modules, the wages are unknown and must be derived using the Last Return Amount (LRA), and/or a credit on the module. A6020(b) uses the derived wage amount to calculate each tax by multiplying the wage amount by the tax rate. To compute the Federal Income tax, A6020(b) multiplies the derived wage amount by 20%, or 0.20. To compute the FICA tax, it multiplies the derived wage amount by 12.4%, or 0.124. To compute the Medicare tax, it multiplies the derived wage by 2.9%, or 0.029. To compute the FUTA tax, it multiplies the derived wage by 6%, or 0.06. A6020(b) systemic tax calculations are shown in the table below.

Type of Tax	Tax Formula
Federal Income Withheld	A6020(b) Wage X 0.20
FICA	A6020(b) Wage X 0.124
Medicare	A6020(b) Wage X 0.029
FUTA	A6020(b) Wage X 0.06

5.18.2.2.2.3
(01-02-2020)
A6020(b) Derived Wage Amount

- (1) A6020(b) uses either a Last Return Amount (LRA) or credit on the module to derive a wage amount. The LRA is the tax from the latest return filed for the same MFT. The LRA return must have been filed within the last three years from the current year, and the LRA tax period must be within years of the A6020(b) tax period. If there is not a Last Return Amount (LRA), and/or credit on the module, the case will be considered not workable by A6020(b). See IRM 5.18.2.5.2, Processing Modules with Error Conditions.

Note: Determining the LRA is based solely on the received date of the return, i.e. an old tax period recently filed can be the LRA period.

Example: If the nonfiled tax period is 201709, and the latest return filed is for tax period 201803, the LRA will be set using the 201803 period. If the nonfiled period is 201709 and the latest return filed is 201512, then the LRA will be set using the tax from the 201512 period.

- (2) When there is only an LRA, A6020(b) will use it to derive a wage amount. Similarly, when there is only a Credit, A6020(b) will use it to derive a wage amount. When there is both an LRA and a credit, A6020(b) will use the largest wage amount derived, e.g. if the LRA derived wage is larger than the Credit derived wage, A6020(b) will use the LRA derived wage amount to calculate the tax(es).

5.18.2.2.2.3.1
(03-10-2020)
LRA Derived Wage Amount

- (1) The A6020(b) system uses the LRA to derive a wage amount as follows:
 - For Form 941, Form 943 and Form 944, A6020(b) divides the LRA (tax on the latest filed return) by the sum of all three tax rates ($0.20 + 0.124 + 0.29 = 0.353$). A6020(b) also adds an additional amount (Inflation Amount) when the LRA period is before the A6020(b) period. Dividing the LRA (tax on the latest filed return) by the tax rates is, in effect, backing into a wage amount. $\text{Derived Wage} = (\text{LRA}/0.353) + \text{Applicable Inflation Amount}$.
 - For Form 940, A6020(b) divides the LRA (tax on the latest filed return) by the FUTA tax rate, (0.06). A6020(b) also adds an additional amount (Inflation Amount) when the LRA period is before the A6020(b) period. $\text{Derived Wage} = (\text{LRA}/0.06) + \text{Applicable Inflation amount}$ (See below IRM for Inflation Amount calculation)

Note: Form 940 taxes are only computed on the first \$7,000 of wages for each employee. Therefore, A6020(b) LRA derived wages for Form 940 may differ significantly from the LRA derived wages for the other Forms.

- (2) If A6020(b) has a LPS of .00, when deriving a wage using LRA, use the latest return filed where there is tax greater than \$.00.

5.18.2.2.2.3.1.1
(01-02-2020)
Applicable Inflation Amount

- (1) An Inflation Amount is added when the LRA period is before the A6020(b) period. The inflation factor is the number of periods between the LRA period and the A6020(b) period multiplied by .025 for quarterly returns or 0.1 for annual returns.
- (2) The Inflation Amount is derived as follows:
 - For Quarterly Returns, Forms 941, A6020(b) multiplies 0.025 by the number of periods between the LRA period and the A6020(b) period to

compute an Inflation factor. To compute the Inflation Amount, it will then multiply the Inflation factor by the LRA and divide by 0.353. Inflation Amount = ((Number of Periods between the LRA and A6020(b) period X 0.025) X LRA) / 0.353

- For Annual Returns, Forms 940, 943 and 944, A6020(b) multiplies 0.10 by the number of periods between the LRA period to compute an Inflation factor. To compute the Inflation Amount for Form 943 and Form 944, it will then multiply that Inflation factor by the LRA and divide by 0.353. To compute the Inflation Amount for Forms 940, it will then multiply the Inflation factor by the LRA and divide by 0.06. Form 943 or Form 944 Inflation amount = ((Number of Periods between the LRA and A6020(b) period X 0.10) X LRA) / 0.353. Form 940: Inflation amount = ((Number of Periods between the LRA and A6020(b) period X 0.10) X LRA) / 0.06

5.18.2.2.2.3.1.2
(01-02-2020)

Determining the Number of Periods Between the LRA and A6020(b) Period

- (1) To determine the number of periods between the LRA period and the A6020(b), use the formulas below:

- For Annual Returns, Forms 940, 943 and 944, the number of periods between the A6020(b) and LRA period = A6020(b) YYYYMM – LRA YYYYMM
- For Quarterly Returns, Forms 941 the number of periods between the A6020(b) and LRA period = (((A6020(b) YYYY – LRA YYYY) * 12) + (A6020(b) MM – LRA MM)) / 3

Example: A6020(b) period is 201903. LRA period is 201709.

$$\begin{aligned} &(((2019 - 2017) * 12) + (03 - 09)) / 3 \\ &((2 * 12) + (-6)) / 3 \\ &(24 - 6) / 3 \\ &18 / 3 \\ &6 \end{aligned}$$

In this example, there are 6 periods between the A6020(b) period and the LRA.

5.18.2.2.2.3.2
(01-02-2020)

Credit Derived Wage

- (1) The A6020(b) system uses the Credit to derive a wage amount as follows:

- A6020(b) multiplies the credit by 5% and then divides by the tax rate of the return. The added 5% ensures that the return will result in a balance due.
- For Forms 941, 943 and 944, Credit Wage Amount = (Credit + (Credit X 0.05)) / 0.353
- For Form 940, Credit Wage Amount = (Credit + (Credit X 0.05)) / 0.06

5.18.2.3
(01-02-2020)

Performing Research Using BMFOLU

- (1) BMFOLU can be a useful tool to determine liability to file, as well as to derive a Wage, but should only be used when directed to do so in the IRM. Typically, when processing correspondence, BMFOLU research can be used to determine liability to file. When working A6020(b) error listings for Form 941, Form 943 and Form 944, in certain instances, BMFOLU data can be used to derive a Wage. Using BMFOLU to determine liability to file is a different process than using BMFOLU to derive a Wage. Although BMFOLU can be a helpful tool when perfecting cases or when working taxpayer responses, for consistency, BMFOLU data should not supersede normal A6020(b) processing.

When LRA and/or credit data is available, A6020(b) calculates a proposed assessment with no consideration of BMFOLU data as a basis for its proposed assessments.

- (2) In certain instances, this IRM directs tax examiners to perform research using BMFOLU. This section provides a general background on the information made available by using BMFOLU, as well as how it can be used to assist in making determinations concerning if a taxpayer is required to file Form 941, Form 943, Form 944 or Form 940.
- (3) Only three years of BMFOLU MFT 88 data is retained on CC BMFOL. BMFOLU MFT 88 data for a tax year is made available in January two years after the tax year. For example, tax year 2018 BMFOLU data becomes available in January 2020.
- (4) There is a difference between BMFOLU data not being available on BMFOLU and it not existing. When it does not exist, the IDRS response will be "REQUESTED MODULE DOES NOT EXIST ON MASTERFILE". If it does exist, but all the values are \$.00, then the taxpayer submitted W-3 and W-2s showing no wages and tax.
- (5) When performing BMFOLU research based on direction in this IRM, and BMFOLU data is not yet available or has fallen off of BMF for the tax year in question, BMFOLU cannot be used as a tool to assist in determining if the taxpayer is liable to file. If BMFOLU data is available for the tax year of the A6020(b) modules, but there is none posted for the EIN of the A6020(b) modules, this implies no W-3 or W-2s were filed. If there is no BMFOLU data because either the data for that tax year is not available or the data is available, but there is none for that EIN, then BMFOLU data cannot be used as a tool to determine liability to file.

Example: When performing BMFOLU research based on direction in this IRM and BMFOLU data exists, but it shows \$.00 tax and \$.00 wages, then consider the taxpayer not liable to file.

- (6) When performing BMFOLU research based on direction in this IRM, and there is no BMFOLU data for the EIN, but MFT 88 data is on BMFOLU for the tax year of the A6020(b) module, then BMFOLU cannot be used to determine liability. In this case, the taxpayer did not submit W-3 and W-2s. When performing BMFOLU research to determine liability, do the following:
 - Access BMFOLU MFT 88 for the tax year of the missing return.
 - Compare the REPORTED (W-3) and PROCESSED (W-2) wages and tax amounts to the POSTED (94X/1040) amounts. For Form 941, Form 943 and Form 944, if the POSTED (94X/1040) amounts are greater or equal to the REPORTED (W-3) or the PROCESSED W-2 amounts, then the business is not liable to file the missing return. For Form 940, if there is Wage and Tax data, then consider the business liable to file Form 940. However, the employment code should be reviewed to determine if the business is exempt from filing Form 940.

5.18.2.4
(01-02-2020)
System Administration

- (1) The A6020(b) system is a web-based application accessed through the Intranet. Users request access via the OL5081 system. Once a user has access, an A6020(b) administrator sets the user's role based on the type of work they perform. There are 7 roles. Roles determine which screens a user can access, and what actions a user can perform. These roles are as follows:

- administrator
- unit manager
- unit lead
- tax examiner
- guest (reports only)
- guest/PAS review (read only)
- clerical

5.18.2.4.1
(02-26-2020)
Organization, Function and Program (OFP) Codes for A6020(b)

- (1) Use the following codes in this subsection to report hours, receipts and production for the A6020(b) program.
- (2) **In Process A6020(b) Responses Tax Examiner OFPs 810-62900 through 62905**

810-62900

Function and Program Code	810-62900
Description	Parent code for A6020(b) processing of In Process Responses. Tax Examiners should not report hours under the parent code. They should use the appropriate fifth digit sub codes below to report.
Receipt reporting WP&C (Roll-up from the 5th digit OFPs)	Receipts are not directly reported under this OFP
Production Reporting WP&C (Roll-up from the 5th digit OFPs)	Production is not directly reported under this OFP
Hours Reporting WP&C (Roll-up from the 5th digit OFPs)	Hours are not directly reported under this OFP

810-62901

Function and Program Code	810-62901
Description	A6020(b) In Process Taxpayer Responses to include correspondence only. This does not include toll-free number responses.
Receipt Reporting WP&C (BBTS)	Receipt volume is reported via AMS Reports. Receipt volume is dropped to BBTS for this OFP

Function and Program Code	810-62901
Production Reporting WP&C (BBTS)	Production volume is reported via AMS. Production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Hours Worked to process In Process responses to Letter 1085-A reported on Form 3081.

810-62902

Function and Program Code	810-62902
Description	A6020(b) In Process Secured Return Responses to include secured returns only. This does not include toll-free number responses.
Receipt Reporting WP&C (BBTS)	Receipt volume is reported via AMS Reports. Receipt volume is dropped to BBTS for this OFP.
Production Reporting WP&C (BBTS)	Production volume is reported via AMS. Production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Hours Worked to process In Process Secured Returns on Form 3081.

810-62903

Function and Program Code	810-62903
Description	A6020(b) In Process Toll-free Telephone Response
Receipt Reporting WP&C (BBTS)	Receipts are reported via Campus AMS Report, which should match the AAA Report for Application 438, A6020(b) MSG. Receipt volume is dropped to BBTS for this OFP.
Production Reporting WP&C (BBTS)	Production is reported via Campus Callback report. Production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Hours worked to perform taxpayer call backs on Form 3081

810-62904

Function and Program Code	810-62904
Description	A6020(b) Case Perfection-Used when perfecting A6020(b) modules on A6020(b) Listings.
Receipt Reporting WP&C (BBTS)	Receipt volume is reported on Campus A6020(b) Report. Receipt volume is dropped to BBTS for this OFP.
Production Reporting WP&C (BBTS)	Production volume is dropped to BBTS for this OFP. Production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Hours worked to perfect A6020(b) modules on A6020(b) listings on Form 3081.

810-62905

Function and Program Code	810-62905
Description	Tax Examiner Support for A6020(b) UD Mail- used when processing UD A6020(b) letters.
Receipt Reporting WP&C (BBTS)	Receipt volume is reported via Campus Reports and/or AMS. Receipt volume is dropped to BBTS for this OFP.
Production Reporting WP&C (BBTS)	Production volume is reported via Campus Reports and/or AMS. Production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Tax Examiner Hours Worked to process UD A6020(b) letters on Form 3081.

(3) Closed A6020(b) Responses OFPs 810-62930 through 62933

810-62930

Function and Program Code	810-62930
Description	Parent code for A6020(b) processing and responses A6020(b) Closed Responses. Tax Examiners should not report hours under the parent code. They should use the appropriate fifth digit sub codes below to report.
Receipt Reporting WP&C (Roll-up from the 5th digit OFPs)	Receipts are not directly reported under this OFP
Production Reporting WP&C (Roll-up from the 5th digit OFPs)	Production are not directly reported under this OFP
Hours Reporting WP&C (Roll-up from the 5th digit OFPs)	Hours are not directly reported under this OFP

810-62931

Function and Program Code	810-62931
Description	A6020(b) Closed Written Responses- used when processing A6020(b) written responses to closed cases
Receipt Reporting WP&C (BBTS)	Receipt volume is reported via AMS Reports. Receipt volume is dropped to BBTS
Production Reporting WP&C (BBTS)	Production volume is reported via AMS Reports. Production volume is dropped to BBTS
Hours Reporting WP&C (3081)	Report Hours worked to process A6020(b) Closed modules written responses on Form 3081
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	Count modules where based on Taxpayer Written Response the IDRS control base has been closed
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	Automated 6020(b) Closed Taxpayer Written Responses

Function and Program Code	810-62931
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	Modules, each defined as an EIN, MFT and Tax Period, are counted for A6020(b) Closed Taxpayer Written Responses
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	Production and receipts will come from AMS Inventory Reports
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	The count is performed at the Campus

810-62932

Function and Program Code	810-62932
Description	Brookhaven A6020(b) Closed Secured Return Responses- used when processing A6020(b) Secured Returns (Reconsiderations) to closed cases
Receipt Reporting WP&C (BBTS)	Receipt volume is reported via AMS Reports. Receipt volume is dropped to BBTS.
Production Reporting WP&C (BBTS)	Production volume is reported via AMS Reports. Production volume is dropped to BBTS
Hours Reporting WP&C (3081)	Report Hours worked to process A6020(b) Closed modules written responses on Form 3081
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	Count modules where based on Secured Return Response the IDRS control base has been closed
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	Automated 6020(b) Closed Secured Return Responses

Function and Program Code	810-62932
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	Modules, each defined as an EIN, MFT and Tax Period, are counted for A6020(b) Closed Secured Return Responses
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	Production and receipts will come from AMS Inventory Reports
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	The count is performed at the Campus

810-62933

Function and Program Code	810-62933
Description	A6020(b) Closed Responses Phones- used when processing A6020(b) telephone response on closed cases
Receipt Reporting WP&C (BBTS)	Receipt volume is reported via AMS Reports. Receipt volume is dropped to BBTS.
Production Reporting WP&C (BBTS)	Production volume is reported via AMS Reports. Production volume is dropped to BBTS
Hours Reporting WP&C (3081)	Report Hours worked to process A6020(b) Closed Responses Phones on Form 3081
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	Count modules where based on Taxpayer Telephone Response the IDRS control base has been closed
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	Automated 6020(b) Closed Taxpayer Telephone Responses

Function and Program Code	810-62933
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	Modules, each defined as an EIN, MFT and Tax Period, are counted for A6020(b) Closed Telephone Responses
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	Production and receipts will come from AMS Inventory Reports
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	The count is performed at the Campus

(4) Clerical A6020(b) OFPs 790-62900 through 62905:

790-62900

Function and Program Code	790-62900
Description	A6020(b) Clerical Support Parent Code. Clerks should not report hours under the parent code. They should use the appropriate fifth digit sub codes below to report hours.
Receipt Reporting	No receipt volume is dropped to BBTS for this OFP.
Production Reporting	No production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (Roll-up from the 5th digit OFPs)	No hours should be reported on Form 3081 under this OFP.
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	N/A
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	N/A

Function and Program Code	790-62900
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	N/A
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	N/A
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	N/A

790-62901

Function and Program Code	790-62901
Description	Clerical Support of A6020(b)- Used when screening, batching and assigning A6020(b) taxpayer responses to both A6020(b) and IDRS.
Receipt Reporting	Receipt volume is reported via Campus Reports and/or AMS. No receipt volume is dropped to BBTS for this OFP.
Production Reporting	Production volume is reported via Campus Reports and/or AMS. No production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report hours worked screening, batching and assigning A6020(b) responses on Form 3081.
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	N/A

Function and Program Code	790-62901
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	N/A
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	N/A
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	N/A
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	N/A

790-62902

Function and Program Code	790-62902
Description	Clerical Support for A6020(b) Telephone Responses
Receipt Reporting	Receipt volume is reported via Campus Reports and/or AMS. No receipt volume is dropped to BBTS for this OFP.
Production Reporting	Production volume is reported via Campus Reports and/or AMS. No production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Clerical Hours Worked to support processing of telephone responses to A6020(b) Letters in Form 3081.
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	N/A

Function and Program Code	790-62902
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	N/A
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	N/A
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	N/A
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	N/A

790-62905

Function and Program Code	790-62905
Description	Clerical Support for A6020(b) UD Mail- used when processing UD A6020(b) letters.
Receipt Reporting	Receipt volume is reported via Campus Reports and/or AMS. No receipt volume is dropped to BBTS for this OFP.
Production Reporting	Production volume is reported via Campus Reports and/or AMS. No production volume is dropped to BBTS for this OFP.
Hours Reporting WP&C (3081)	Report Clerical Hours Worked to process UD A6020(b) letters on Form 3081.
Point of Count: The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".	N/A

Function and Program Code	790-62905
Work Unit: The work unit is the type of form, document, case, etc., that is being worked upon.	N/A
What is Counted: What is counted is that document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses	N/A
How Counted: This entry relates to the method and/or sources to be used in performing the count (from cards, registers, actual item/document count, etc.).	N/A
Where Counted: Where counted involves the location at which the count is to be performed. This entry is not to state when the count is performed.	N/A

5.18.2.5
(01-02-2020)
**Inventory Assignment
and Control**

- (1) A6020(b) houses inventory in statuses. See IRM 5.18.2.5.1, A6020(b) Status Codes, for a description of each status. Statuses signify where cases are in the A6020(b) workflow, e.g. Status 021 signifies a Letter 1085-A has been sent to the taxpayer. Some statuses have a systemic follow-up date. For Statuses with a follow-up date, when the follow-up date expires A6020(b) will move the module to the next status. For example, when the follow-up date of a module in Status 021, (Letter 1085-A issued), has expired, A6020(b) will update the module to Status 023, (Generate Default). However, some modules require manual intervention and do not advance systemically. Additionally, there are statuses that do not have follow-up dates. For example, modules will remain in Status 019, Ready for Mail-Out, until they are selected to receive a Letter 1085-A.
- (2) TDIs assigned to A6020(b) will have the Collection Assignment AO008600 (AO is the Area Office). The Collection Assignment, aka, the TSIGN, is account based, and can be found on IDRS using Command Codes TXMOD and SUMRY. As the Collection Assignment is account based, all TDIs and TDAs for an EIN will be assigned to AO008600. That means that even those MFTs not worked by A6020(b) such as MFT 02 or MFT 06 will have the Collection Assignment AO008600 on IDRS. However, only MFTs 01, 10, 11 and 14 will be on the A6020(b) system.
- (3) The A6020(b) system receives new inventory and updates to inventory over the weekend. It will use the data received to update A6020(b) data. For example, if the LRA has changed, the A6020(b) system will update the LRA, or if the taxpayer filed the return, and the module is no longer a TDI, A6020(b) will update the module to the appropriate closure status.

- 5.18.2.5.1
(01-02-2020)
A6020(b) Status Codes
- (1) The Status Codes can be grouped as:
- Unstarted Modules- Status 001, 003, 004, 008, 009, 010, 015, and 019
 - Responses and Hold- Status 007, 011, 012
 - Letter 1085-A Ordered and Issued- Status 020 to 050
 - Closure Statuses- Status 060 and 090 to 101
 - Miscellaneous Statuses- Status 700 to 860
- 5.18.2.5.1.1
(01-02-2020)
Status 001 through 019 Unstarted Modules
- (1) Status 001, 003, 004, 008, 009, 010, 015, and 019 store unstarted modules, i.e. modules that have not received a Letter 1085-A. Modules in status 001, and 003 through 015 require manual perfection before Letter 1085-A issuance.
- 5.18.2.5.1.1.1
(01-02-2020)
Status 001 Insufficient Data for Systemic Calculation
- (1) A6020(b) assigns Status 001 to a module when it cannot compute a Wage and Tax. Most modules will remain in Status 001 until an A6020(b) user updates the module. Modules in Status 001 must be manually perfected or closed. See IRM 5.18.2.5.2.2, Status 001 Listing, Insufficient Data for Systemic Calculation, for instructions on how to process modules in Status 001.
- 5.18.2.5.1.1.2
(01-02-2020)
Status 002 Automated Cases
- (1) A6020(b) assigns modules to Status 002 when it can compute a Wage and Tax. A6020(b) will update modules in Status 002 to Status 019, Ready for Mail Out.
- 5.18.2.5.1.1.3
(01-02-2020)
Status 003 Combo Case, Expedite
- (1) A6020(b) updates unstarted modules (modules that have not received a Letter 1085-A) to Status 003 when the account becomes a combo account. A combo account is an account that has both TDI and TDA (Collection Status 22, 24, or 26) modules. An account is defined as all tax modules with the same EIN. Modules will remain in Status 003 until an A6020(b) user updates them. Modules where the account is a combo are high priority and Letter 1085-A should be issued the week that the modules are updated to 003. See IRM 5.18.2.5.2.3, Status 003 Listing, Combo Account, for instructions on how to process modules in Status 003.
- 5.18.2.5.1.1.4
(01-02-2020)
Status 004 Holding for -O, -C Freezes
- (1) A6020(b) updates modules to Status 004 when the modules cannot be currently processed because either the taxpayer is covered by a Federal Disaster or the taxpayer has a Combat Zone Freeze. A6020(b) will identify taxpayers covered by a Federal Disaster by the taxpayer's zip code, i.e. there is a -O freeze on the account. Taxpayers with a Combat Zone Freeze will be identified by a -C freeze. Modules in Status 004 cannot be selected for Letter 1085-A issuance. A6020(b) updates the module to its prior status when the Disaster or Combat Zone period has expired. A6020(b) users should not update modules in Status 004 unless the modules remain in Status 004 because there was no prior status and A6020(b) cannot update the module. If they do, follow procedures in IRM 5.18.2.5.2.4, Status 004 Listing, Disaster and Combat Zone Listings.

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|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>5.18.2.5.1.1.5
(01-02-2020)
Status 008 Cases With -L Freeze</p> | <p>(1) A6020(b) updates modules to Status 008 when there is a -L freeze on the module. A -L freeze signifies that Examination is working the module. A6020(b) requests input of a TC 595 cc 008 on modules in Status 008 to close the modules to Examination. After the TC 595 is sent for processing, A6020(b) will update the module from Status 008 to closure Status 099. These modules are not counted as closures.</p> |
| <p>5.18.2.5.1.1.6
(01-02-2020)
Status 009 Cases With -Z Freeze</p> | <p>(1) A6020(b) updates modules to Status 009 when there is a -Z freeze on the module. A -Z freeze signifies that Criminal Investigation is working the module. A6020(b) requests input of a TC 596 cc 008 on modules in Status 009 to close the module to Criminal Investigation. After the TC 596 is sent for processing, A6020(b) will update the module from Status 009 to closure Status 099. These modules are not counted as closures.</p> |
| <p>5.18.2.5.1.1.7
(01-02-2020)
Status 010 US Territories and Possessions</p> | <p>(1) A6020(b) updates modules to Status 010 when the address is either that of a US Territory or Possession. Modules remain in Status 010 until they are manually perfected or closed. See IRM 5.18.2.5.2.5, Status 010 Listing, US Territories and Possessions, for instructions on working modules in Status 010.</p> |
| <p>5.18.2.5.1.1.8
(01-02-2020)
Status 15 Modules With MFT 14 and No Credit Amount</p> | <p>(1) A6020(b) assigns modules to Status 015 when the module is a MFT14 (Form 944), and there is no credit, and either there is no LRA or the LRA is more than three years from the current date or three years from the A6020(b) period and cannot be used. Modules will remain in Status 015 until they are manually perfected or closed. See IRM 5.18.2.5.2.6, Status 015 Listing, MFT 14, No LRA or Credit, for instructions on working modules in Status 015.</p> |
| <p>5.18.2.5.1.1.9
(01-02-2020)
Status 019 Ready for Mail Out</p> | <p>(1) A6020(b) assigns modules ready for Letter 1085-A issuance to Status 019. A6020(b) users can also update modules to Status 019 when there is sufficient data for A6020(b) to calculate the wage and tax amounts. Modules remain in Status 019 until they are selected for Letter 1085-A issuance or the module period is more than three years from the current year.</p> |
| <p>5.18.2.5.1.2
(01-02-2020)
Responses and Hold</p> | <p>(1) Taxpayer responses are updated to Status 011 or 012. Status 007 is for holding modules awaiting assignment out of A6020(b).</p> |
| <p>5.18.2.5.1.2.1
(01-02-2020)
Status 007 Holding Status</p> | <p>(1) A6020(b) assigns modules to Status 007 when there are accounts that have both modules that can be worked, as well as ones that cannot be worked by A6020(b). A6020(b) updates the non-workable modules to Status 007. The modules in Status 007 are assigned out of A6020(b) (account no longer assigned to AO008600) when the workable modules are closed.</p> |
| <p>5.18.2.5.1.2.2
(01-02-2020)
Status 011 Taxpayer Responses</p> | <p>(1) Clerical staff updates taxpayer responses, both secured returns and written correspondence to Status 011. Modules remain in Status 011 until they are manually perfected or closed. When tax examiners close modules based on taxpayer responses, they update the module from Status 011 to the appropriate closure status. See Closure Status IRM 5.18.2.5.2.6, Status 015 Listing, MFT 14, No LRA or Credit, If the module is not being closed, the module should be updated to the appropriate status.</p> |

- 5.18.2.5.1.2.3
(01-02-2020)
Status 012 Taxpayer Telephone Messages
- (1) Clerical staff updates taxpayer telephone messages to Status 012. Modules remain in Status 012 until they are manually perfected or closed. When tax examiners close modules based on taxpayer telephone contact, they update the module from Status 012 to the appropriate closure status. See Closure Status IRM 5.18.2.5.2.6, Status 015 Listing, MFT 14, No LRA or Credit. If the module is not being closed, the module should be updated to the appropriate status.
- 5.18.2.5.1.3
(01-02-2020)
Started Cases Status 020 through 050
- (1) Status 020 through 050 signify that a Letter 1085-A has been requested and issued.
- Exception:** Modules on the “Status 020 with Unstarted” Listing are modules where a Letter 1085-A was requested, but could not be sent. Modules in the “Status 020 with Unstarted” Listing must be perfected before the Letter is sent to the taxpayer. IRM 5.18.2.5.2.7, Status 020 Listing, Status 020 with Unstarted.
- 5.18.2.5.1.3.1
(01-02-2020)
Status 020 1085-A Package Ordered
- (1) Status 020 indicates the Letter 1085-A package was ordered for printing.
- 5.18.2.5.1.3.2
(01-02-2020)
Status 021 1085-A Package Printed
- (1) A6020(b) updates modules from Status 020 to Status 021 when it has successfully created the tax return(s), and Letter 1085-A. Modules remain in Status 021 until either a response is received, and the module is closed by a user, or the follow-up date expires. When the follow-up date expires, the module is updated to Status 023, Default Return Ordered. The systemic
- #
- 5.18.2.5.1.3.3
(01-02-2020)
Status 023 Default Return Ordered
- modules from Status 021 to Status 023. Status 023 initiates the Default process, triggering a request for the input of a TC 599 cc 008, along with the electronic transmission the A6020(b) return to BMF.
- #
- 5.18.2.5.1.3.4
(01-02-2020)
Status 050 Temporary Hold for Undeliverables with New Address
- (1) A6020(b) users update modules to Status 050 as a holding status when a new Letter 1085-A has been issued because the initial Letter 1085-A has been returned as undeliverable. A6020(b) updates modules in Status 050 to Status 023 when the follow-up date expires. The systemic follow-up period is 75 days. See IRM 5.18.2.7, Undeliverable Procedures, for working Undeliverables.
- 5.18.2.5.1.4
(01-02-2020)
Adjusted Out Status 060 and Closure Status 090 through Status 101
- (1) A6020(b) updates modules too old to be processed to Status 060. Although A6020(b) updates modules in Status 060 to Status 099, these modules are not actually counted as closures, but adjusted out of inventory volumes. Status 090 through 098 signify the type of closure. Status 099 through 101 are statuses where closed modules are stored.
- 5.18.2.5.1.4.1
(01-02-2020)
Status 060 old Tax Periods
- (1) A6020(b) updates modules too old to be processed to Status 060. Although A6020(b) updates modules in Status 060 to Status 099, these modules are not actually counted as closures, but adjusted out of inventory volumes.

5.18.2.5.1.4.2 (01-02-2020) Status 090 Closed Other Action/Area	(1) A6020(b) updates modules to Status 090 when the module has closed prior to A6020(b) issuing Letter 1085-A. For example, if the taxpayer filed the missing return(s) before A6020(b) could issue a Letter 1085-A, A6020(b) updates the module(s) to Status 090. A6020(b) will NOT request that a TC 599 cc 009 be input for modules in Status 090 when a return has been filed. A6020(b) users update modules to Status 090 when performing manual perfection, and it has been determined that the taxpayer is not liable to file the A6020(b) period. Closures in Status 090 are pre-start closures.
5.18.2.5.1.4.3 (02-05-2020) Status 093 Non-workables	(1) Modules in Status 093 are modules that cannot be processed by A6020(b). A6020(b) users update modules to Status 093 when the module cannot be processed, and they have input a TC 597 CC 008. A6020(b) updates modules to Status 093 when it receives an update from IDRS that a TC 597 has posted to the module. Closures in Status 093 are pre-start closures.
5.18.2.5.1.4.4 (01-02-2020) Status 094 TC 591 cc 008 No Longer Liable Determination	(1) Modules in Status 094 are modules where the determination was made that the taxpayer is no longer liable to file the return, i.e. the filing requirement for the MFT would not remain open. Users update modules to Status 094 when a Letter 1085-A has been issued to the taxpayer and they have input a TC 591 cc 008 on the latest module. A6020(b) updates modules to Status 094 that have received a Letter 1085-A and that have a TC 591 has posted to the module. Closures in Status 094 are post-start closures.
5.18.2.5.1.4.5 (01-02-2020) Status 095 TC 590 cc 008 No Liability Determination	(1) Modules in Status 095 are modules where the determination was made that the taxpayer is not liable to file the return for the period requested. Users update modules to Status 095 when they have input a TC 590 cc 008 on the module. A6020(b) updates modules to Status 095 that have received a Letter 1085-A and have a TC 590 has posted to the module. Closures in Status 095 are post-start closures.
5.18.2.5.1.4.6 (01-02-2020) Status 096 TC 150, TC 610 or TC 599 cc 009 Secured Return	(1) Modules in Status 096 are modules where a return has been secured after Letter 1085-A issuance. Modules can be updated to Status 096 by A6020(b) or by a user. A user updates the module to Status 096 when they have received a processable return in response to a Letter 1085-A. A6020(b) will update a module which has received a Letter 1085-A to Status 096 when it receives an update from IDRS indicating that a return has been filed, TC 150, TC 610 or TC 599 cc 009 has posted. A6020(b) requests a TC 599 cc 009 be input to the module when the module is updated to Status 096.
5.18.2.5.1.4.7 (01-02-2020) Status 097 TC 593 cc 008 Undeliverable	(1) Modules are updated to Status 097 when the module is closed undeliverable with a TC 593. An A6020(b) user updates a module to Status 097 after they have closed the module as undeliverable with a TC 593 cc 008. A6020(b) updates modules to Status 097 that have received a Letter 1085-A and an update from IDRS that a TC 593 has posted to the module.
5.18.2.5.1.4.8 (01-02-2020) Status 098 TC 599 cc 008 Default Assessment	(1) Status 098 signifies the module was closed as a Default. Modules are updated to Status 098 from Status 023, Generate Default once the TC 599 cc 008 posts.

- 5.18.2.5.1.4.9
(01-02-2020)
**Status 099 Case Closed,
One Year**
- (1) A6020(b) moves closed modules in Status 060, 090, 093, 094, 095, 096, 097 and 098 to Status 099 within 6 days from the prior Status date. A6020(b) users should never update modules to Status 099 unless they are in Status 060, 090, 093, 094, 095, 096, 097 or 098. Modules in Status 099 remain in Status 099 for 365 days. Modules in Status 099 for more than 365 days are updated to Status 100 by A6020(b).
- 5.18.2.5.1.4.10
(01-02-2020)
**Status 100 Case Closed,
Two Years**
- (1) Closed modules in Status 100 remain in Status 100 for two years. Modules in Status 100 for more than two years are updated to Status 101 by A6020(b).
- 5.18.2.5.1.4.11
(01-02-2020)
**Status 101 Case Closed,
Ready for Archiving**
- (1) Closed modules in Status 101 remain in Status 101 until they are archived off the A6020(b) application.
- 5.18.2.5.1.5
(01-02-2020)
**Miscellaneous Statuses
700 to 860**
- (1) The Miscellaneous statuses are for modules that A6020(b) cannot process, and/or modules that require reassignment out of A6020(b), (Collection assignment AO008600).
- 5.18.2.5.1.5.1
(01-02-2020)
**Status 705 Error - Invalid
Transaction Code 594**
- (1) Modules are assigned by A6020(b) to Status 705 when there is a posted TC 594, but no TC 150 posted. Modules will remain in Status 705 until an A6020(b) user updates the module. Modules in Status 705 must be manually perfected or closed.
- 5.18.2.5.1.5.2
(01-02-2020)
**Status 800 Reject -
Account to be
Reassigned**
- (1) Modules are assigned by A6020(b) to Status 800 when the module is trying to load, but it fails A6020(b) validation. Either the employment code is F, T, G, the IDRS 6020b indicator is not set to 1 or the TDA indicator is 1, i.e. the account is a combo and cannot be assigned to A6020(b). The same cycle that the module loads, and is assigned to 800, it is updated to either Status 850 or Status 860. No user action is required. If modules remain in Status 800, contact Headquarters.
- 5.18.2.5.1.5.3
(01-02-2020)
**Status 850 TDIs
Reassignment from 8600**
- (1) A6020(b) updates modules from Status 800 to Status 850 when the account is not a combo, i.e. there are only TDIs. The modules cannot be perfected. A6020(b) requests reassignment from AO0086000. No user action is required. If modules remain in Status 850, contact Headquarters.
- 5.18.2.5.1.5.4
(01-02-2020)
**Status 860 Combo Case
With TDAs
Reassignment from 8600**
- (1) A6020(b) updates modules from Status 800 to Status 860 when the account is a combo, i.e. there are TDIs and TDAs. The modules cannot be perfected. A6020(b) requests reassignment from AO0086000. No user action is required. If modules remain in Status 860, contact Headquarters.
- 5.18.2.5.2
(01-02-2020)
**Processing Modules
with Error Conditions**
- (1) The majority of modules assigned to A6020(b) are processed without needing any correction or manual perfection. However, when a module cannot be processed, A6020(b) assigns it to one of the following Statuses:
- a. 001
 - b. 003

- c. 010
- d. 015
- e. 705

- (2) There are also a few Statuses that are not error Statuses, but certain modules in these Statuses may require manual perfection. They are:
 - a. Status 004
 - b. Status 020
- (3) Manual Perfection consists of performing IDRS research to determine if there is existing data that can be used to perfect the module. For example, modules fail because there is no Wage amount. If research results in data that could be used to derive a Wage. The wage would be derived, and manually entered on A6020(b). The module would also be updated to a workable status. If research did not result in any data that could be used to derive a Wage, the module would be updated to a non-workable closure status. When a manual wage has been derived and has been manually updated to A6020(b), AMS must document with the Wage amount and how it was derived.
- (4) You will also be required to update modules from Status 007 when the account needs to be reassigned out of AO008600.

5.18.2.5.2.1
(01-02-2020)
**A6020(b) Cases
Requiring Manual
Perfection**

- (1) All modules in Status 001, 003, 010, 015 and 705 require manual perfection before A6020(b) can create a return and generate Letter 1085-A. Modules that remain in Status 020, "Status 020 with Unstarted" require manual perfection. Modules that remain in Status 004 may require perfection. Modules in these Statuses can be viewed by printing a listing of each status from the A6020(b) application. Managers, leads and tax examiners can print all the listings with the exception of the "Status 020 With Unstarted". Only a lead or manager can print the "Status 020 With Unstarted" listing. To print listings, do the following:
 - a. Access A6020(b).
 - b. To print the Status 001, 003, 010, 015 and 705 listing, click the "Generate Single Status Report" tab from the Left side A6020(b) menu. Once clicked, a dropdown menu with the available statuses to print will appear. Click on the status that needs to be printed. A6020(b) will present the report on the screen. Click the "Print Report" link. A new window will appear, select the printer, and click print. To print Status 020, click on the "View Load, Validation, MIS Reports, Status 020 with Unstarted" tab from the Left side A6020(b) menu. Once clicked a dropdown menu with the reports listed will appear. Click on "Status 020 with Unstarted". A6020(b) will present the report on the screen. Click the "Print Report" link. A new window will appear, select the printer, and click print.

Note: The Status 004 listing can be printed as above. However, the only modules that should be addressed are those remaining in Status 004 beyond the Disaster or Combat Zone expiration date.

 - c. Management will distribute the listings
- (2) When perfecting modules on any listing, and there is an open control on the module, research AMS to determine if contact should be made with the tax examiner who has control of the module before perfecting the module.

5.18.2.5.2.2
(01-02-2020)
**Status 001 Listing,
Insufficient Data for
Systemic Calculation**

- (3) When a manual wage has been derived and has been manually updated to A6020(b), AMS must be documented with the Wage amount and how it was derived.
- (1) Each week, management must access A6020(b) and print the A6020(b) status 001 Listing. Each module on the list should be worked prior to the following week.
- (2) When working modules on the status 001 listing, there may be more than one module for an EIN in status 001. Work all modules for an EIN in status 001 at the same time.
- (3) A6020(b) assigns modules to Status 001 when it cannot derive Wage and calculate Tax amounts. The three most common reasons modules are assigned to Status 001 are:
 - a. The LRA is \$.00 (The tax on the last return filed for the same MFT is \$.00.), and there is no credit on the module.
 - b. There is no LRA and no credit. The taxpayer has either never filed the same return, or the last time the same return was filed is more than three years from the A6020(b) module.
 - c. The Last Period Satisfied for the same MFT, i.e. the last period where a TDI was closed, was closed with a TC 590, 591, 593, 597 or 598, and there is no credit.

Note: In these cases, since the LRA is \$.00 or does not exist, and there is no credit on the module, A6020(b) cannot derive a wage and calculate tax.

5.18.2.5.2.2.1
(01-02-2020)
**Manual Perfection
Status 001 Modules**

- (1) For all modules in Status 001, the following steps must be performed in the numbered order.

Note: When a manual wage has been derived and has been manually updated to A6020(b), AMS must be documented with the Wage amount and how it was derived.
- (2) Verify that the module is still an open TDI. Access the module on IDRS CC SUMRY/TXMOD to check for satisfying posted or pending TCs on the module. The following are satisfying TCs:
 - a. TC 150
 - b. TC 610
 - c. TC 976
 - d. TC 591
 - e. TC 590
 - f. TC 593
 - g. TC 595
 - h. TC 596
 - i. TC 599

Note: If any of these transaction codes have posted to the module, close the module on A6020(b) by updating the modules to Status 090. If the transaction is pending, do not close the modules on A6020(b). Let the module remain in status 001 until the transaction posts.

Note: If none of these transactions are posted to the module, go to 3) below.

- (3) Check CC ENMOD for the Date Wages Last Paid (DWLP) or the Business Closed Date (BCD). If either date is posted, and it is before the A6020(b) period, on IDRS input TC 591 cc 008 on the earliest period for each MFT on A6020(b). Input of TC 591 on the earliest module will close the module and all subsequent modules of the same MFT. On A6020(b) update the modules to Status 090. If neither date is posted, or either is posted, but it is after the A6020(b) period, go to 4).
- (4) Access IDRS, CC TXMOD OR BMFOL. If the A6020(b) period is MFT 01, Form 941, check if there is a posted MFT 14, Form 944, for the same tax year. If there is, close the A6020(b) modules with a TC 590 cc 008, and update the module on A6020(b) to Status 090. If not, go the 5) below. If the A6020(b) period is MFT 14, Form 944, check if there are any posted MFT 01s, Forms 941, for the same tax year. If there is, close the A6020(b) module with a TC 590 cc 008, and update the module on A6020(b) to Status 090. If not, go the 5) below. For all other MFTs, go to 5) below.
- (5) Access IDRS and check for a credit on the module using CC TXMOD. If there is a credit on the module, use the credit to determine the wage. IRM 5.18.2.2.2.3.2, Credit Derived Wage, to derive a Wage based on credits. On A6020(b), follow the instructions below:
 - a. Click "View History", then select "Module Details"
 - b. Choose "Update Wage" radio button, enter wage amount and click on "Update Wage"
 - c. Choose "Update Status" radio button, choose status 019 - Ready for Mail- out and click on "Update Status Code".

Note: If there is no credit, then go to 6) below.

- (6) When there is no LRA or no credit, MFT 88, CAWR, BMFOLU data can be used to derive a manual Wage amount for MFTs 01, 11 and 14 in certain instances. To determine if MFT 88 can be used to calculate a manual Wage amount, access CC BMFOLU 88 YYYY12, for the tax year of the A6020(b) module. If MFT 88 does not exist for the A6020(b) tax year, go to 7) below. If MFT 88 does exist for the A6020(b) tax year, check the following. If the MFT 88 "POSTED (94X/1040)" wages and taxes are greater than or equal to either or both of the "REPORTED (W-3)" or "PROCESSED (W-2)" wages and taxes, close the A6020(b) module as not liable. On IDRS, input a TC 590 cc 008, and update the module on A6020(b) to Status 090. If the MFT 88 "POSTED (94X/1040)" wages and taxes are less than either or both of the "REPORTED (W-3)" or "PROCESSED (W-2)" wages and taxes, the taxpayer may be liable for the A6020(b) period. Use the Chart below to calculate a manual Wage amount based on MFT 88 data.

Note: Never use MFT 88 CAWR data to calculate a manual Wage amount for MFT 10, Form 940. If the A6020(b) module is a MFT 10, Form 940, go to 7) below.

Exception: If there are REPORTED (W-3)" or "PROCESSED (W-2)" wages, but no Federal Withholding, FICA or Medicare taxes reported on BMFOLU, close the module as not liable.

If MFT is	And	Then
01	There is no open filing requirement for MFT 11 and the taxpayer did not file a Form 1040 Schedule H for the same tax year as the A6020(b) period	<p>Subtract the POSTED 94x/1040 TOTAL COMP from the higher of the REPORTED W-3 or PROCESSED W-2 TOTAL COMP. Divide the result by the number of nonfiled quarters for that tax year to calculate a Wage. Once you have derived the wage, access A6020(b).</p> <ul style="list-style-type: none"> • Enter the EIN on the View Entity Details tab on A6020(b) • Then select "Module Details" for the module you are working on • Click the "Update Wage" radio button • Enter wage amount • Click on "Update Wage" • Click the "Update Status" radio button • Select the status from the dropdown. Normally, you will select status 019. However, if the module should be selected to receive Letter 1085-A immediately, select status 020*. • Click the "Update Status" radio button <p>Note: *If working listings where the condition on the listing is not the wage ex. status 003, or 010 listings, update to status 020. Management and/or HQ will also provide direction for when modules should be updated to status 020.</p>
01	There is an open filing requirement for MFT 11 and/or the taxpayer filed a Form 1040, Schedule H	Do not use MFT 88 to calculate a manual Wage amount. Go to 7) below.

If MFT is	And	Then
11	There is no open filing requirement for MFT 01 and the taxpayer did not file a Form 1040, Schedule H	<p>Form 943 is an annual return. Use the TOTAL COMP from the higher of the REPORTED W-3 or PROCESSED W-2 TOTAL COMP. Once you have derived the wage, access A6020(b).</p> <ul style="list-style-type: none"> • Enter the EIN on the View Entity Details tab on A6020(b) • Then select "Module Details" for the module you are working on • Click the "Update Wage" radio button • Enter wage amount • Click on "Update Wage" • Click the "Update Status" radio button • Select the status from the dropdown. Normally, you will select status 019. However, if the module should be selected to receive Letter 1085-A immediately, select status 020*. • Click the "Update Status" radio button <p>Note: If working listings where the condition on the listing is not the wage ex. status 003, or 010 listings, update to status 020. Management and/or HQ will also provide direction for when modules should be updated to status 020.</p>
11	There is an open filing requirement for MFT 01 and/or the taxpayer did file a Form 1040 Schedule H	Do not use MFT 88 to calculate a manual Wage amount. Go to 7) below.

If MFT is	And	Then
14	There is no open filing requirement for MFT 11 and the taxpayer did not file a Form 1040 Schedule H	<p>Form 944 is an annual return. Use the TOTAL COMP from the higher of the REPORTED W-3 or PROCESSED W-2 TOTAL COMP. Once you have derived the wage, access A6020(b).</p> <ul style="list-style-type: none"> • Enter the EIN on the View Entity Details tab on A6020(b) • Then select “Module Details” for the module you are working on • Click the “Update Wage” radio button • Enter wage amount • Click on “Update Wage” • Click the “Update Status” radio button • Select the status from the dropdown. Normally, you will select status 019. However, if the module should be selected to receive Letter 1085-A immediately, select status 020*. • Click the “Update Status” radio button <p>Note: If working listings where the condition on the listing is not the wage ex. status 003, or 010 listings, update to status 020. Management and/or HQ will also provide direction for when modules should be updated to status 020.</p>
14	There is an open filing requirement for MFT 11 and/or the taxpayer filed a Form 1040, Schedule H	Do not use MFT 88 to calculate a manual Wage amount. Go to 7) below.

- (7) Access CC BMFOL to check for an LRA. An LRA is tax from the last return filed for the same MFT. The LRA return must have been filed within the last three years from the current year, and the LRA tax period must be within three years of the A6020(b) tax period. If an LRA is found, then derive an LRA wage.

Note: Ignore any A6020(b) default modules when determining an LRA.

Exception: If an A6020(b) default module was adjusted due to the filing of the return, then the adjusted tax can be used as the LRA. To calculate the LRA on these cases, add or subtract the TC 29X and TC 30X amounts, as appropriate, from the TC 150 amount.

Note: Do not use Form 944 LRA to derive a Wage for Form 941, or vice versa.

- (8) If no LRA can be found, input a TC 597 cc 008 on the module on IDRS. On A6020(b) updated the module to Status 093.

5.18.2.5.2.3
(05-03-2022)
**Status 003 Listing,
Combo Account**

- (1) Unstarted modules are updated to Status 003 by A6020(b) when the account becomes a combo account. The account is defined as all the tax modules for the A6020(b) EIN. A combo account is an account with both TDI and TDA modules. Combos are never assigned to A6020(b), but an account assigned to A6020(b) can become a combo when an associated module becomes a TDA. As the account is assigned to A6020(b), both the TDI and TDA modules are assigned to AO008600. Because the entire account is assigned to A6020(b) and A6020(b) addresses only nonfiled employment returns, the TDA modules are not being worked. The Collection assignment needs to be updated if there are started modules in A6020(b) inventory. If there are unstarted modules, the unstarted modules are moved to a "Hold" status (A6020(b) status 007) until the started modules are closed.
- (2) Status 003 modules are high priority and must be perfected the week they are updated to Status 003.
- (3) Unlike Status 001 modules where some modules for the same EIN can be in an unstarted status, e.g., Status 019, all unstarted modules will be updated to Status 003 when A6020(b) is notified that there is an existing TDA. All Status 003 modules must be worked at the same time by the same tax examiner.
- (4) The Status 003 Listing will be generated weekly and distributed by management.
- (5) Follow the procedures below for Status 003 modules:

If	Then
All modules are in status 003, 007, 020, 099, 100 or 101	Update all modules to status 800.
There are modules in process, status 021, 012, 013, 023, or 050	Update only the status 003 modules to Status 007. Do not update the status of the other modules.

5.18.2.5.2.4
(01-02-2020)
**Status 004 Listing,
Disaster and Combat
Zone Listings**

- (1) (1) Modules are updated to Status 004 when there is a -O, Disaster, or -C, Combat Zone, freeze on the account. Once the freeze is released, A6020(b) updates the module to its prior status. However, some modules do not have a prior status because they go right to status 004 upon assignment to A6020(b). The modules that did not have a prior status are the only status modules that

need to manual perfection. A complete listing of status 004 modules should not be printed or worked. Follow the procedures below to determine which modules should be worked.

- (2) (2) Only modules that have been in status 004 for more than 180 days should be reviewed. Check whether the freeze has been released on the modules on the listing. If the freeze has not been released, skip the module. If the freeze has been released follow the procedures below.
- (3) (3) Research IDRS to determine if the TDI is still open, i.e., no PN or posted TC 150, 610, 976 or 59Xs. If the TDI is closed, update A6020(b) to Status 090. If the TDI is open, research A6020(b) to validate that there are valid Wage and Tax amounts on the Module Details screen. If so, update the module status 019. If the TDI is open, and the A6020(b) Module Details screen does not show a valid Wage and Tax amount, follow Status 001 procedures.

Note: Status 004 modules often have a credit or LRA wage and computed tax on the Module Details screen, and are, therefore, updated to Status 019.

5.18.2.5.2.5
(01-02-2020)
**Status 010 Listing, US
Territories and
Possessions**

- (1) Modules are updated to Status 010 when the address is that of a US Territory or Possession. US Territories or Possessions include the following: Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, The Commonwealth of the Northern Mariana Islands, Midway Island, Wake Island, Palmyra Island, Howland Island, Johnston Island, Baker Island, Kingman Reef, Jarvis Island, and other U.S. islands, cays, and reefs that are not part of any of the fifty states.
- (2) US Territories or Possessions with open filing requirements for Forms 941, 943, 944 or 940 are generally required to file them. However, A6020(b) does not currently generate Letter 1085-A in Spanish or generate the appropriate versions of Forms 94X for Puerto Rico or American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands. The Puerto Rican versions of Forms 94X include the literal "PR". The American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands versions include the literal "SS". We can identify which type of Forms 94X the business is required to file by the filing requirement. Therefore, we will only start cases where the filing requirements is for a Form 941, 943, 944 or 940, not for Forms 941PR, 941SS, 943PR, 940PR, 944PR, and 944SS.
- (3) All modules in Status 010 require manual perfection.
- (4) To perform manual perfection, research the filing requirement on CC ENMOD or CC BMFOLE to determine the type of Form 94X the business is required to file. The Filing Requirement code identifies which type of Form 94X, the taxpayer is required to file. If the taxpayer is required to file Form 941, 943, 944 or 940, manual perfection must be performed. See Perfection of Status 010 Modules below. If the taxpayer is required to file for Form 941PR, 941SS, 943PR, 940PR, 944PR, or 944SS, the module cannot be processed through A6020(b). If the module cannot be processed, then the account needs to be reassigned out of 8600. See Reassignment of Status 010 Modules below.

Note: If there is no open FR posted to ENMOD, check CC ENMOD for the Date Wages Last Paid (DWLP) or the Business Closed Date (BCD). If either date is posted, and it is before the A6020(b) period, on IDRS input TC 591 cc 008

on the earliest period for each MFT on A6020(b). Input of TC 591 on the earliest module will close the module and all subsequent modules of the same MFT. On A6020(b) update the modules to Status 090. If there is no posted DWLP or BCD, check TRDBV for the type of return previously and when the final return was filed. Use the period of the final return to determine if the A6020(b) is before or after the final return. Use the type of Form 94X to determine which type of Form 94X the taxpayer had been filing.

- (5) Use the chart below to determine if the module should be perfected, or instead, re-assigned out of A6020(b) because they are not required to file Forms 94X.

If Form	And Filing Requirement	Then
941 or 944	06, 07, 13, 14	Reassign
941 or 944	01, 02, 11	Perfect module
943	07	Reassign
943	01, 02	Perfect module
940	07	Reassign
940	01	Perfect module

5.18.2.5.2.5.1
(01-02-2020)

**Reassignment of Status
010 Modules**

- (1) To reassign an account out of A6020(b), the Collection Assignment needs to be updated. Before the Collection assignment can be updated, research the A6020(b) status of all the associated modules.

If	Then
All the modules are in any of the following statuses, 010, 099, 100, or 101	Update the modules to status 800
There are any modules in 09X	Skip processing, let the module reappear on the listing next week (the 09X modules will have moved to 099)
There are In Process modules, modules in 021, 050, or 023	Update the 010 modules to 007. Do not update the status 021, 023 or 050 modules.

5.18.2.5.2.5.2
(01-02-2020)

**Perfection of Status 010
Modules**

- (1) (1) To perfect a module in status 010, research IDRS to ensure that the TDI is still open, i.e., no PN or posted TC 150, 610, 976, 59Xs. If the TDI is closed, update A6020(b) to Status 090. If the TDI is open, research A6020(b) to validate that there are valid Wage and Tax amounts on the Module Details screen. If so, update the module status 019. If the TDI is open, and the A6020(b) Module Details screen does not show a valid Wage and Tax amount, follow Status 001 procedures.

5.18.2.5.2.6
(01-02-2020)

**Status 015 Listing, MFT
14, No LRA or Credit**

- (1) A6020(b) updates modules to status 015 when the module is a MFT14 (Form 944), there is no credit, and either there is no LRA or the LRA is more than three years from the current date or three years from the A6020(b) period and cannot be used.
- (2) The posted Entity filing requirement may not be for Form 944. Taxpayers may have an open filing requirement for Form 941, but be required to file Form 944 for the missing period. The Entity based Form 944 CACHE-YR code is a list of the 10 most current years which indicate whether the TP is liable for a Form 944 or Form 941. The cache is set annually after Submission Processing's program completion date for Forms 944. The valid values for the 944 cache are 'blank', '1' or '2'. Note on ENMOD, the blank is a "**".
 - If the cache is significant, i.e. either '1' or '2', the taxpayer is required to file Form 944 for the cache year.
 - The value of '2' is set in the 944 cache year when the taxpayer files a
 - When the cache is set to '2', BMF will subsequently trigger a CP 250, to be sent to the taxpayer, and it will then change the FR to Form 941 for the current or following year.
- (3) Follow Status 001 procedures to manually perfect modules on the Status 015 listing.

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5.18.2.5.2.7
(01-02-2020)

**Status 020 Listing,
Status 020 with
Unstarted**

- (1) "Status 020 with Unstarted" Listing is generated when Letters 1085-A have been requested by campus management and there are EINs that have unstarted modules in status 019 and unstarted modules in a status that requires perfection, e.g. status 001, 003, 010, 015, etc. The modules on the "Status 020 with Unstarted" must be perfected before Letter 1085-A can be created and the modules updated to status 021. Status 020 with Unstarted modules should be perfected the week that they appear on the Listing. Management will generate and distribute the Status 020 with Unstarted Listing. This listing, like the status 003 listing, should be completed the week it is generated. Follow procedures for the status the module was in for perfecting Status 020 modules on the "Status 020 with Unstarted" Listing".

5.18.2.5.2.8
(01-02-2020)

**Status 705 Listing, TC
594, No TC 150**

- (1) Modules are assigned by A6020(b) to Status 705 when there is a posted TC 594, but no TC 150 posted. Modules will remain in Status 705 until an A6020(b) user updates the module. Modules in Status 705 must be manually perfected or closed.
- (2) Management will provide Status 705 listings where the module has been in Status 705 for more than 90 days. Research the module on TXMODA or BMFOLT, and follow the chart

If there is a	And	Update
TC 150 posted	N/A	The module to status 090 if Letter 1085-A was not issued, or to status 096 if Letter 1085-A was issued.
No TC 150 posted and Letter 1085-A was not sent	The module is still processable on A6020(b), i.e. it is not too old, and there is valid wage and tax amounts.	If the Collection Assignment is not AO008600, input a TC 592, and update the module to Status 090. If the Collection Assignment is AO008600, and there are In Process modules, update module to Status 007.
No TC 150 posted and Letter 1085-A was not sent	The module is not processable on A6020(b), i.e. it is too old, or there are no valid wage and tax amounts.	The module to status 090
No TC 150 posted and Letter 1085-A was sent	There are other satisfying TCs on the module	The module to the appropriate closure status, 09X
No TC 150 posted and Letter 1085-A was sent	There are no other satisfying TCs on the module	The module to status 023

5.18.2.5.2.9
(01-02-2020)
Status 007 Procedures

- (1) Modules are manually updated to status 007 when they cannot be processed by A6020(b), and there are associated modules in process on A6020(b). In Process modules are those where Letter 1085-A has been issued. Modules remain in status 007 until all the associated In Process modules are closed. Once the In Process modules are closed, the account needs to be reassigned out of A6020(b). Accounts assigned to A6020(b) with modules in non-workable and In Process statuses will remain assigned to AO008600 even after the In Process modules close. Status 007 and their associated modules must be updated to Status 800 to ensure reassignment out of AO008600.
- (2) There is no systemic monitoring of modules in status 007. Therefore, each week, a perfected listing of modules in status 007 where their associated modules have closed will be provided. Research IDRS to ensure that the closed modules are closed with posted transactions on IDRS. If there are no posted transactions, move to the next EIN. The skipped EIN will be rechecked the following week. If there are posted closure transactions on IDRS, update all modules, including the closed modules to status 800. Modules in status 800 are reassigned out of AO008600 by A6020(b).

5.18.2.6
(01-02-2020)
**A6020(b) Taxpayer
Responses- Clerical
Screening Procedures**

- (1) Taxpayers may respond to Letter 1085-A by either filing a return, by sending in written correspondence or by calling the telephone number on Letter 1085-A. All responses must be sorted, counted, screened, and controlled to IDRS via AMS.
- (2) Responses include:
 - Correspondence and returns received directly from the taxpayer,
 - referrals internally routed from another function, and
 - telephone messages retrieved from the UCCE telephone system.

5.18.2.6.1
(01-02-2020)
**Written Correspondence
and Return Responses**

- (1) Most responses will be responses to A6020(b) Letter 1085-A that has been recently issued. However, not all will be. The Operation receives and screens both responses where the module is still in an open status on A6020(b), as well as modules that are already closed on A6020(b).
- (2) All responses that are worked by the A6020(b) team must be updated on AMS and controlled to IDRS. On IDRS, use the category "TPPI". For the ACTON literal use the following:
 - Secured Returns- 6020BSECT
 - Written Correspondence- 6020BCORRO
 - Telephone Messages- 6020BPHONE
- (3) Responses should be updated to AMS within three days from the Operation received date.
- (4) A6020(b) responses are either mailed or internally routed to the Brookhaven Collection Operation, PO Box 480, Holtsville, NY 11742-480, Stop 661Z. All A6020(b) responses must be screened by the clerical staff per the procedures below.
- (5) Before assigning responses to tax examiners, paper responses must be re-searched and properly updated. Follow the guidelines below upon receipt of responses.
- (6) Upon receipt, all incoming mail must be counted, and date stamped with the Operation received date.
- (7) All responses for one taxpayer, (same EIN), should be batched together and assigned to one tax examiner.

5.18.2.6.2
(01-02-2020)
**Written Correspondence
Initial Screening**

- (1) Prior to batching written Correspondence and UCCE messages, follow the procedures below:

If	Then
The taxpayer only states, I am going to file, and provides no other information	CW the response
The taxpayer has a question regarding payment or is requesting an IA	Follow IRM 5.19.16 routing procedures

If	Then
All other correspondence	Follow the procedures below

5.18.2.6.3
(01-02-2020)
**A6020(b) Taxpayer
Response Sorting
Procedures**

- (1) Follow the steps below to screen and batch "In Process A6020(b)" and "Closed A6020(b)" responses.
- (2) Count and date stamp with the Operation received date all written correspondence and return responses. Letter 1085-A lists all the modules that A6020(b) has requested a return for. Therefore, there may be multiple responses attached to one Letter 1085-A. Count each module that a response was received for. All responses for one taxpayer, (same EIN), should be batched together and assigned to one tax examiner.
- (3) Access A6020(b) to determine the status of the response(s). Use the chart below to sort responses into "In Process A6020(b)" and "Closed A6020(b)" responses.

Type	Sort
In Process A6020(b) Responses	Response to Letter 1085-A or a late response to a CP 259 or CP 518 for a module that is currently in A6020(b) status 001 through status 021 or in status 050.
Closed A6020(b) Responses	Response to Letter 1085-A for a module that is currently in A6020(b) status 023 through 101, except 050, or that is currently not on A6020(b) but was at one time an A6020(b) module.

- (4) Next, sort Correspondence from Returns for both In Process and Closed responses.

5.18.2.6.3.1
(01-02-2020)
In Process Responses

- (1) Follow the steps below for In Process Responses.
- (2) Update A6020(b) In Process Responses to Status 011. If the module is already in Status 011 or 012, either route the response to the tax examiner who has control of the module or associate the response to the response that is already batched.
- (3) Once the module is updated to Status 011, the module must be batched via AMS and controlled on IDRS. Follow the instructions in the chart below to batch responses on AMS. Letter 1085-A lists all modules that A6020(b) has requested a return for. Therefore, the taxpayer may submit several returns or a response for several modules even though there is only one Letter 1085-A. Count each module where a response is received.

For	Then
A6020(b) Returns (modules in Status 001 through 021 or in Status 050) NOTE: If the module is in Status 011 or 012, route response to the tax examiner who has control of the case.	a. Place in IRS receive date order with the earliest date on top. See IRM 5.19.16.5, Determining IRS Received Date, to determine the IRS received date. b. Batch in groups of 20 c. Batch as 62901
A6020(b) Correspondence (white mail) pertains to any letter attached to Letter 1085-A, or where there is a module in Status 001 through 021 or in Status 050. Note: If the module is in Status 011 or 012, route response to the tax examiner who has control of the case.	a. Place in IRS receive date order with the earliest date on top. See IRM 5.19.16.5, Determining IRS Received Date, to determine the IRS received date. b. Batch in groups of 20 c. Batch as 62902

- (4) Follow local procedures for storing AMS batches.
- (5) Management determines assignment to individual tax examiners.

5.18.2.6.3.2
(01-02-2020)
**Closed A6020(b)
Responses**

- (1) Closed A6020(b) responses are responses where the A6020(b) status is in status 023 through 101 or the module was at one time on A6020(b), but no longer is. Closed responses require additional sorting, visual screening and IDRS screening.
- (2) First sort returns from written correspondence. Procedures for batching Closed A6020(b) return and written correspondence differ.

5.18.2.6.3.3
(01-02-2020)
**Closed A6020(b) Return
Responses**

- (1) A6020(b) tax examiners only process returns that have no wages and \$.00 tax on the return where the module was closed as a default on A6020(b). Returns received after a default return are called reconsiderations. For example, if the A6020(b) module was closed as "unable to locate", TC 593 cc008, and the latest A6020(b) status is either 094, 099, 100 or 101, but the taxpayer is now filing the return, A6020(b) tax examiners would not process the return.
- (2) To determine if the return is an A6020(b) Reconsideration, research the module on IDRS for the following transaction codes. All must be present if the response is an A6020(b) Reconsideration.
 - TC 150 with the literal "6020B" to the right of the TC 150
 - TC 599 cc008

Note: The module may have a TC 976, DUP, posted. Notate on the return in pencil if there is a TC 976. The module may be on A6020(b) in Status 023, 098, 099, 100 or 101, or the module may have been archived off A6020(b). If the module does not have the required transactions, and the response is a return, route it to Submission Processing. If the module has the required transactions, go to (3) below.

- (3) Visually scan the return. If there are all \$.00s for wages and taxes on the return, i.e. there are no Wages or taxes reported on the return, the return is a A6020(b) reconsideration worked by the A6020(b). Go to (4) If there are any money amounts other than \$.00 on the return, then:
 - a. If there is a posted TC 976, route the return to AM BMF adjustments.
 - b. If there is no posted TC 976, route the return to SP.
- (4) Check the received date. If there are no imminent statutes, then screen the return. Place in IRS receive date order with the earliest date on top. See IRM 5.19.16.5, Determining IRS Received Date, to determine the IRS received date.
 - a. Input a STAUP, if module is in status 21 or 58. Input TC 470 no closing code if module is in either status 22, 24 or 26.
 - b. Batch in groups of 20.
 - c. Batch as 62932.
- (5) Follow local procedures for storing AMS batches.
- (6) Management determines assignment to individual tax examiners.

5.18.2.6.3.4
(01-02-2020)
**Closed A6020(b) Written
Responses**

- (1) If the response is Closed A6020(b) written correspondence, follow the chart below:

If	Then
The taxpayer only states, I am going to file, and provides no other information	CW the response
Requests penalty abatement,	Follow IRM 5.19.16 for routing instructions
The taxpayer has question regarding payment or is requesting an IA	Follow IRM 5.19.16 for routing instructions
All other correspondence	<ol style="list-style-type: none"> a. Place in IRS receive date order with the earliest date on top. See IRM 5.19.16.5, Determining IRS Received Date, to determine the IRS received date. b. Input a STAUP, if module is in status 21 or 58. Input TC 470 no closing code if module is in either status 22, 24 or 26. Batch in groups of 20 c. Batch as 62930

- (2) If it is not clear if the response is an A6020(b) reconsideration worked by the A6020(b) team, batch it as a reconsideration. A tax examiner will make the determination if it is to be worked as a A6020(b) reconsideration.

5.18.2.6.3.5
(01-02-2020)

**Retrieving Messages
from Unified Contact
Center Enterprise
(UCCE) System**

- (1) Retrieve all messages from the UCCE system. Most messages will be for In Process A6020(b) cases. However, some may not. Therefore, screen the EIN on A6020(b) to determine what modules, if the taxpayer did not list them, are on A6020(b), and whether the module(s) is an In Process or Closed A6020(b) Message Response.
- (2) If the module(s) is an In Process Message Response, update the status to status 012. Control on IDRS using AMS. On AMS, input the message information. Include name and title of the person who left the message, and the reason for the call. Also, input the telephone number in the narrative.

For	Then
A6020(b) In Process Messages (modules in Status 001 through 021 or in Status 050) NOTE: If the module is in Status 011 or 012, route response to the tax examiner who has control of the case.	<ol style="list-style-type: none"> a. Place in IRS receive date order with the earliest date on top. See IRM 5.19.16.5, Determining IRS Received Date, to determine the IRS received date. b. Batch in groups of 20 c. Batch as 62903

- (3) If the call is in response to the Closed A6020(b) module, do not update A6020(b). Control the message response on IDRS using AMS. On AMS, input the message information. Include name and title of the person who left the message, and the reason for the call. Also, input the telephone number in the narrative.

For	Then
A6020(b) Closed Messages (modules in Status 023 through 101) NOTE: If the module is in Status 011 or 012, route response to the tax examiner who has control of the case.	<ol style="list-style-type: none"> a. Place in IRS receive date order with the earliest date on top. See IRM 5.19.16.5, Determining IRS Received Date, to determine the IRS received date. b. Batch in groups of 20 c. Batch as 62933

5.18.2.7
(01-02-2020)
**Undeliverable
Procedures**

- (1) Follow the procedures in the next sections for screening and sorting undeliverable Letters 1085-A and correspondex letters.
- (2) Sort all A6020(b) letters returned as Undeliverable as follows:
 - UD Correspondex letters except for Letter 2475-C
 - UD Letters 1085-A and Letters 2475-C
- (3) Return all UD Correspondex letters, except Letters 2475-C, to the tax examiner who issued the letter.
- (4) Count all Letters 1085-A and Letters 2475-C returned as UD. Do not date stamp or CW Letters 1085-A and the A6020(b) returns unless specifically in-

structed to do so below. NOTE: The returned Letter 1085-A and A6020(b) created returns may be resent to the taxpayer, so take care not to mark or destroy any part of the returned package.

- (5) If a Letter 2475-C or Letter 2475 addressed to a POA is returned Undeliverable, follow IRM 5.19.16.1.2(6), Authority.

5.18.2.7.1
(01-02-2020)
**Sorting Undeliverable
Letters 1085-A and
2475C**

- (1) When undeliverable Letters 1085-A and Letters 2475 are received in the Operation, they must be counted and sorted in three types as follows: United States Postal Service (USPS) Yellow Forwarding Label on the envelope, no remarks on the envelope and no forwarding address and remarks written on the envelope to include:

- An indication the taxpayer is deceased
- An indication that the business is closed, out of business or defunct
- Any other remark regarding the business

Exception: If “undeliverable”, or any wording indicating the letter was not delivered are the only remarks on the envelope, treat as No remark.

- (2) Follow the procedures in the following subsections for each sorted type of Undeliverables

5.18.2.7.1.1
(01-02-2020)
**Undeliverable Letters
1085-A and 2475C with
USPS Yellow Forwarding
Label**

- (1) When a taxpayer has filed a new address with the USPS, the USPS will attach a yellow label with the new address when the IRS sends the letter to the old address (IRS mail cannot be forwarded). If you receive undeliverable Letters 1085-A or 2475C with USPS yellow labels that have a newer address, follow the chart below.

If the module is in Status	Check IDRS ENMOD and	Then
023, 060, 090, 093, 094, 095, 096, 097, 098, 099, 100 or 101	Update the address to ENMOD if it is not already posted	Classify waste the UD mail
021 or 050	Update the address to ENMOD if it is not already posted	<ol style="list-style-type: none"> 1. Send Letter 2475 with the Letter 1085-A and the A6020(b) returns as an enclosure to the new address. Input history TXMOD “1085NUADRS” 2. Update modules listed on Letter 1085-A to status 050 on A6020(b)

5.18.2.7.1.2
(01-02-2020)

**Undeliverable Letters
1085-A and 2475C -
Remarks written on the
envelope**

- (1) Process Undeliverable Letters 1085-A and 2475-C where information, such as the business is out business, has been written on the envelope as written correspondence. See Clerical Screening and Batching of Taxpayer Responses. See IRM 5.18.2.6, A6020(b) Taxpayer Responses- Clerical Screening Procedures. Do not perform undeliverable research.

5.18.2.7.1.3
(01-02-2020)

**Undeliverable Letters
1085-A and 2475C- No
remarks on the envelope
and no forwarding
address**

- (1) Most undeliverable Letters 1085-A and 2475C will be returned without any information on the envelope besides that the letter was undeliverable. In these cases, undeliverable IDRS research must be performed.

- (2) Research IDRS for a new or newer address:

1. CC ENMOD for updated mailing address
2. CC ENMOD for location address
3. CC ENMOD/INOLES for X-reference sole proprietor with different address. In these cases, you may use the address under the SSN if the business is a sole proprietor business. Follow the chart below:

If	And A6020(b) status	Then
New address is found	Is currently 021 or 050	<ol style="list-style-type: none"> 1. Send Letter 2475-C with the Letter 1085-A and the A6020(b) returns as an enclosure to the new address. If you are using an address that is not the EIN's posted ENMOD address, you must overlay the new address to the address on the Letter 2475-C. 2. Input history TXMOD "1085NUADRS". 3. Update modules listed on Letter 1085-A to status 050 on A6020(b)
New address is found	is currently 023, 060, 090, 093, 094, 095, 096, 097, 098, 099, 100 or 101 or no longer on A6020(b)	CW the UD mail

If	And A6020(b) status	Then
No new address is found	Is currently Status 021 or 050	1. Input TC 593 cc 008 to the earliest module on Letter 1085-A 2. On A6020(b), update modules to status 097.
Intentionally left blank	Module was defaulted by A6020(b), and there is a balance due	1. Input TC 530 cc 003 using CC REQ77. 2. History CC TXMOD, "1085AUNDEL"
Intentionally left blank	Module is closed, but not closed as a default, or was closed as a default, but there is no balance due on a defaulted module	CW the UD mail

5.18.2.8
(01-02-2020)

**Taxpayer Responses Tax
Examiner Procedures**

- (1) Taxpayers may respond to Letter 1085-A by either:
 - Calling the A6020(b) toll free number
 - Filing the requested return
 - Submitting information as to why they are not required to file the requested return, or requesting information
- (2) Taxpayer responses may be received while the module is in process on A6020(b), or after the module has been closed on A6020(b). Responses received while the module is in process are called 'In Process A6020(b) Responses' and are updated to A6020(b) status 011 or 012 upon receipt by the clerical team. Responses received after the module is closed on A6020(b) are called 'Closed A6020(b) Responses' and are in A6020(b) status 023 through 101, or they may have been archived off A6020(b).
- (3) Procedures differ for "In Process A6020(b)" and "Closed A6020(b)" responses. They will be separately batched on AMS, and worked under the following OPFs for In Process A6020(b), 6290x, and Closed A6020(b), 6293x:
 - 810 62901- Correspondence
 - 810 62902- Returns
 - 810 62903- Phone responses
 - 810 62931- Written Correspondence
 - 810 62932- Returns
 - 810 62931- Phone responses

5.18.2.8.1
(01-02-2020)
**General Response
Procedures**

- (1) Responses are batched on AMS and controlled on IDRS. Action taken to process taxpayer responses must be documented on AMS. AMS history should specify actions taken to close or suspend a case, and indicate the information provided by the taxpayer that justifies the closure or reason for suspense. For example, if the taxpayer sent in correspondence stating that the taxpayer had no employees for a period, the AMS history should document that the taxpayer stated the business had no employees for period YYYYMM, and so a TC 59X cc 008 was input.
- (2) Cases will remain controlled on IDRS until the case is closed or returned to systemic A6020(b) processing.
- (3) Based on information provided by the taxpayer, the following updates to the taxpayer's Entity are required:
 - Address
 - Telephone Number
 - Correction of misspelled business name

Note: Any other business name change should be forwarded to SP BMF Entity.

- (4) If additional information is needed to resolve a case, and there is a telephone number available, two attempts to contact the taxpayer by telephone must be made and documented on AMS. If additional information is requested from the taxpayer, advise the taxpayer that the business has 10 days to respond but

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5.18.2.8.2
(01-02-2020)
Written Correspondence

- (1) Often taxpayers submit written correspondence, not the requested return. The written correspondence usually includes information indicating that the business is not liable to file the return, or the taxpayer is requesting information regarding the A6020(b) returns. While the types of written correspondence will often be the same for In Process and Closed A6020(b) responses, procedures for processing them differ.
- (2) When responding to written correspondence, remember to attempt to contact the taxpayer by phone at least two times and document on AMS. If the taxpayer cannot be reached by phone, then you can issue a correspondex letter.
- (3) When corresponding or talking directly to the taxpayer, provide the taxpayer with:
 - the information needed to correct the A6020(b) issue, and
 - a date to respond by, and
 - the consequences of not responding by that date
- (4) The most common correspondex letters are:
 - Letter 4349-C - 6020(b) return requested
 - Letter 145-C - Insufficient Response
 - Letter 217-C - Decedent
 - Letter 696-C - Final Return
 - Letter 2284-C – Specific letter for Forms 941, 943, 944 and 940
 - Letter 2417-C - 6020(b) explained- mostly used for Closed A6020(b) responses
 - Letter 2267-C - Return requested

5.18.2.8.2.1
(01-02-2020)
**In Process Written
Correspondence**

- (1) In Process Written Correspondence responses are controlled via AMS on IDRS. Written In Process Correspondence are updated to A6020(b) status 011 upon receipt by the clerical team. When the case can be closed based on the taxpayer's response, update the module to the appropriate A6020(b) closure status, input the appropriate TC 59X on IDRS, close the IDRS control and update AMS.
- (2) If the case cannot be closed based on the taxpayer's response and additional information is needed, suspend the case, and request the information from the taxpayer.
- (3) If the case cannot be closed based on the taxpayer's response, but additional information is not needed, or the taxpayer is only providing information, advise the taxpayer that A6020(b) processing will continue. Do not suspend the case, update A6020(b) to appropriate status, update AMS, and close your IDRS control.

Example: A taxpayer requests additional time to file, or the taxpayer indicates they filed for bankruptcy.

5.18.2.8.2.1.1
(01-02-2020)
**Continuing A6020(b)
Processing**

- (1) If requested information is not received and the module cannot be closed, update A6020(b) to continue the A6020(b) process. If the module's status 021 or 050 History date is within 60 days of the current date, update the module to Status 021 or 050. If it is greater than 60 days from the current date, update the module to status 023.

5.18.2.8.2.1.2
(11-09-2020)
**Common In Process
A6020(b) Written
Responses**

- (1) Use the charts below to process the most common types of responses.
- (2) Only advise a taxpayer file a \$.00 return to claim credits, if the credits are refundable.

If	And there are Credits on the module?	Then
Taxpayer states the business had no employees during the period in question	No	1. Input TC 590 cc 008 to IDRS on the module. 2. Update A6020(b) to Status 095. 3. Update AMS, and close IDRS control.
Taxpayer states the business had no employees during the period in question	Yes	1. Advise the taxpayer there is a credit on the module. Explain that the taxpayer should file a \$0.00 return to request a refund. 2. Perform credit research procedures. 3. Input TC 590 cc 008. 4. Input a TC 971 AC 296 to indicate that you completed the credit research. 5. Once you have completed the credit research, update A6020(b) to Status 095. Update AMS, and close IDRS control.

If	And there are Credits on the module?	Then
Taxpayer states business is closed and does not provide the date the business closed	No	<ol style="list-style-type: none"> 1. Contact the taxpayer for the business closed date. If the taxpayer provides a date, use the instructions below for business closed with date provided. If the taxpayer does not provide a date, check BMFOLU to determine if taxpayer is liable to file. 2. If BMFOLU data is available, but there is none for the EIN in question or if the data shows no return is due, input TC 591 cc 008 on IDRS on the earliest A6020(b) period. Update A6020(b) to status 094. Update AMS, and close IDRS control. 3. If BMFOLU shows that a return is due, advise the taxpayer that the return is due, and continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS. 4. If BMFOLU cannot be used to determine liability, input TC 591 cc 008 on IDRS on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control.

If	And there are Credits on the module?	Then
Taxpayer states business is closed and does not provide the date the business closed	Yes	<ol style="list-style-type: none"> 1. When contacting the taxpayer for the business closed date, advise the taxpayer there is a credit on the module. If the taxpayer provides a date, use the instructions below for business closed with date provided. If the taxpayer does not provide a date, check BMFOLU to determine if taxpayer is liable to file. 2. If BMFOLU data is available, but there is none for the EIN in question or if the data shows no return is due, after credit research has been performed input TC 591 cc 008 on the earliest period closed. Input a TC 971 AC 296 to indicate credit research is completed. Update A6020(b) to status 094. Update AMS, and close IDRS control. 3. If BMFOLU shows that a return is due, advise the taxpayer that the return is due, and continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS. 4. If BMFOLU cannot be used to determine liability, input TC 591 cc 008 on IDRS on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control.

If	And there are Credits on the module?	Then
Taxpayer states business is closed and provides a closed date	No	<ol style="list-style-type: none"> 1. If the date is before the A6020(b) periods, input a TC 591 cc 008 on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control. 2. If the date is after the A6020(b) periods, check BMFOLU to determine if taxpayer is liable to file. If BMFOLU data is available, but there is none for the EIN in question or if the data shows no return is due, input a TC 591 cc 008 on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control. 3. If BMFOLU shows that a return is due, advise the taxpayer that the return is due, and continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS. 4. If BMFOLU cannot be used to determine liability, and the date is after the A6020(b), verify with the taxpayer that they had no employees in the period(s) in question. If the taxpayer states no employees, input a TC 591 cc 008 on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control. If the taxpayer does not respond or states there were employees, continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS.

If	And there are Credits on the module?	Then
Taxpayer states business is closed and provides a closed date	Yes	<ol style="list-style-type: none"> 1. If the date is before the A6020(b) periods, advise the taxpayer there is a credit on the module. Explain that the taxpayer should file a \$0.00 return to request a refund. Perform credit research procedures. Input TC 590 cc 008. Input a TC 971 AC 296 to indicate that you completed the credit research. Once you have completed the credit research, update A6020(b) to Status 095. Update AMS, and close IDRS control. 2. If the date is after the A6020(b) periods, check BMFOLU to determine if taxpayer is liable to file. If BMFOLU data is available, but there is none for the tax year in question or if the data shows no return is due, after credit research has been performed input TC 591 cc 008 on the earliest period closed. Input a TC 971 AC 296 to indicate credit research is completed. Update A6020(b) to status 094. Update AMS, and close IDRS control. 3. If BMFOLU shows that a return is due, advise the taxpayer that the return is due, and continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS. 4. If BMFOLU cannot be used to determine liability, and the date is after the A6020(b), verify with the taxpayer that they had no employees in the period(s) in question. If the taxpayer states no employees, input a TC 591 cc 008 on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control. If the taxpayer does not respond or states there were employees, continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS.

If	And there are Credits on the module?	Then
Taxpayer states return was filed under a different Employer Identification Number (EIN), and does not provide the EIN	No	<ol style="list-style-type: none"> 1. If the taxpayer does not provide the EIN, contact the taxpayer for the EIN. Advise the taxpayer that we will continue with A6020(b) processing if the EIN is not provided. 2. If the taxpayer provides the EIN, follow the instructions below for when the taxpayer provides the EIN that the business filed under. 3. If the taxpayer does not provide the EIN, continue with A6020(b) processing. Update the module to next appropriate status. Update AMS and IDRS.
Taxpayer states return was filed under a different Employer Identification Number (EIN), and does not provide the EIN	Yes	<ol style="list-style-type: none"> 1. If the taxpayer does not provide the EIN, contact the taxpayer for the EIN. Advise the taxpayer that we will continue with A6020(b) processing if the EIN is not provided. Advise the taxpayer there is a credit on the module. Explain to receive a refund, the taxpayer should file \$0.00 return. 2. If the taxpayer provides the EIN, follow the instructions below for when the taxpayer provides the EIN that the business filed under. 3. If the taxpayer does not provide the EIN, continue with A6020(b) processing. Update the module to next appropriate status. Update AMS and IDRS.
Taxpayer states return was filed under a different Employer Identification Number (EIN), and provides the EIN	No	<ol style="list-style-type: none"> 1. Verify the returns(s) have been filed under the new EIN. 2. If the taxpayer filed only for the tax periods addressed on the Letter 1085-A input TC 590 cc 008 on those modules. 3. If the EIN on the Letter 1085-A is no longer liable input TC 591 cc 008 to the earliest not liable period. Update A6020(b) to the appropriate status, status 094 or 095. Update AMS, and close IDRS control. 4. If the taxpayer did not file under the other EIN, advise the taxpayer that A6020(b) processing will continue. Update A6020(b) to the appropriate next status. Update AMS and IDRS.

If	And there are Credits on the module?	Then
Taxpayer states return was filed under a different Employer Identification Number (EIN), and provides the EIN	Yes	<ol style="list-style-type: none"> 1. If the return was filed under another EIN, advise taxpayer that there are credits on the module, and the taxpayer must file a claim for refund, or provide direction on where the pay should be applied. 2. If the taxpayer filed only for the tax periods addressed on Letter 1085-A, after credit research has been performed, input TC 590 cc 008 on these modules. 3. If the EIN on Letter 1085-A is no longer liable input TC 591 cc 008 to the earliest not liable period. Update A6020(b) to the appropriate status, status 094 or 095. Update AMS, and close IDRS control. 4. If the taxpayer did not file under the other EIN, advise the taxpayer that A6020(b) processing will continue. Update A6020(b) to the appropriate next status. Update AMS and IDRS.
Caller or person responding states they are no longer the owner of the business, and that the address is no longer the current business address	No	<ol style="list-style-type: none"> 1. Request that the person send back Letter 1085-A with correspondence explaining the situation. 2. Check BMFOLU to determine if taxpayer is liable to file. 3. If BMFOLU data is available, but there is none for the EIN in question or if the data shows no return is due, input TC 591 cc 008 on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control. 4. If BMFOLU shows that a return is due, advise the taxpayer that the return is due, and continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS. 5. If BMFOLU cannot be used to determine liability, and the date is after the A6020(b), verify with the taxpayer that they had no employees in the period(s) in question. If the taxpayer states no employees, input a TC 591 cc 008 on the earliest period closed. Update A6020(b) to status 094. Update AMS, and close IDRS control. If the taxpayer does not respond or states there were employees, continue with A6020(b) processing by updating A6020(b) to the appropriate next status. Update AMS and IDRS.

If	And there are Credits on the module?	Then
<p>Caller or person responding states they are no longer the owner of the business, and that the address is no longer the current business address</p>	<p>Yes</p>	<ol style="list-style-type: none"> 1. Check BMFOLU to determine if taxpayer is liable to file. 2. If BMFOLU data is available, but there is none for the EIN in question or if the data shows no return is due, after credit research has been performed input TC 591 cc 008 on the earliest period closed. Input a TC 971 AC 296 to indicate credit research is completed. Update A6020(b) to status 094. Update AMS, and close IDRS control. 3. If BMFOLU shows that the business is liable to file the return, perform UD research. If a new address is found, re-issue the Letter 1085-A to the new address. Update A6020(b) to Status 050. Updated AMS and close IDRS control. If no address it found, input a TC 593 cc 008. Update A6020(b) to status 097. Update AMS, and close IDRS control
<p>The taxpayer indicates that the credits should be moved to another tax period or MFT, and the credits are available for refund or offset, i.e. the RSED has not expired.</p>	<p>Intentionally left blank</p>	<p>Transfer the credits(s) or payment(s) to the applicable tax period or MFT.</p>
<p>Taxpayer questions the Wage and Tax amounts on the A6020(b) return</p>	<p>Intentionally left blank</p>	<p>Explain that the A6020(b) prepared returns are estimates based on a previously filed return or a credit. Advise the taxpayer to file the missing return and that A6020(b) processing will continue if the business does not respond. Update A6020(b) to the appropriate next status. Update AMS and IDRS.</p>

If	And there are Credits on the module?	Then
Taxpayer requests additional time to file	Intentionally left blank	Check the status 021 or 050 History date. grant an extension up to the Status 021 or 050 follow-up date. Allow the taxpayer update to an additional 30 days. Advise the taxpayer, if we do not receive the taxpayer's return by the date you determined, we will process the estimated returns. If you can't grant an extension, advise the taxpayer, if the estimated return is processed before we receive the taxpayer's return, once we receive the taxpayer's returns, the IRS will adjust the figures accordingly. Advise the taxpayer to file the missing return and that A6020(b) processing will continue if the business does not respond. Update A6020(b) to the appropriate next status. Update AMS and IDRS.
Taxpayer requests copy of a previously filed return	Intentionally left blank	Advise the taxpayer that to request a copy of their return, the taxpayer should submit Form 4506. Also, advise the taxpayer to file the missing return and that A6020(b) processing will continue if the business does not respond. Update A6020(b) to the appropriate next status. Update AMS and IDRS.
Taxpayer questions whether the business should sign and return the A6020(b) return	Intentionally left blank	Explain that the A6020(b) prepared returns are estimates based on a previously filed return or a credit. Advise the taxpayer that if we do not receive the taxpayer's return, then the estimated returns will automatically be processed. Advise the taxpayer to file the missing return or A6020(b) processing will continue. Update A6020(b) to the appropriate next status. Update AMS and IDRS.

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5.18.2.8.2.1.3

(01-02-2020)

**Special Circumstances
In Process A6020(b)
Written Responses**

- (1) The following chart contains procedures for special circumstances that may be encountered while working taxpayer responses.

If	Type of Business	Then
Information is provided that the taxpayer is deceased	Sole Proprietor	Input 597 cc 008, and update to Status 093.

If	Type of Business	Then
Information is provided that the taxpayer is deceased	Partnership or corporation	The other partner(s) or corporate officers are liable for the return and any taxes due, the remaining partner(s) are still liable to file. Advise the business that the returns are due and that A6020(b) processing will continue. Update A6020(b) to the appropriate next status. Update AMS and IDRS.
Taxpayer states that the business has filed for bankruptcy	Intentionally left blank	<ol style="list-style-type: none"> 1. Advise the taxpayer to file the returns. 2. Continue with A6020(b) processing. 3. Advise Centralized Insolvency Operation (CIO) that A6020(b) is processing modules where the taxpayer has stated they are bankrupt.

If	Type of Business	Then
The taxpayer states that the corporation is defunct, and or have no assets	Corporations only	<ol style="list-style-type: none"> 1. Using BMFOLU, determine if the business is liable to file the returns. If not, follow the procedures above for closing modules when the business is closed. Remember you cannot input a TC 591 cc008 without performing Credit Research. 2. If liable, advise the taxpayer to file the requested return or we will continue with A6020(b) processing. Update A6020(b) to the appropriate next status. Update AMS and IDRS

5.18.2.8.2.2 (01-02-2020)

Closed A6020(b) Written Responses

- (1) Follow the procedures below to process written correspondence to Closed A6020(b) cases. In these cases, there is no need to update A6020(b) as the module is already in a closure status. Note: Do not update a module out of status 023. Updating a module from status 023 may not prevent the posting of the TC 599 cc 008, and the closing of the module on A6020(b). Instead, work the response as a Closed A6020(b) response.
- (2) Closed written responses will include late responses to Letter 1085-A where A6020(b) has defaulted the module. They may also include responses where the module was closed with a TC 59X. If the module was closed as a default and the response indicates that the taxpayer is not liable, a back out the default will need to be input on IDRS.
- (3) Written correspondence will be batched on AMS and controlled on IDRS.
- (4) Follow instructions in the chart below:

Note: Only request that a taxpayer file a \$.00 return to claim credits, if the credits are refundable.

If	And there are no credits	Then
Taxpayer states no employees during the period(s) in question	No	Back out the default return.
Taxpayer states no employees during the period(s) in question	Yes	Advise the taxpayer there is a credit on the module and that the business should file their own return. Update AMS and close your IDRS control.
Taxpayer states no employees during the period(s) in question	Yes, and none can be refunded or offset.	Back out the default return. Input a Hold code to prevent the credits from refunding or offsetting, and move money to Excess Collection.

- (5) This chart provides instructions for processing Closed A6020(b) written and telephone responses.

If	The type of business is	Then
Information is provided that the taxpayer is deceased	Sole proprietor	Back out any default assessment if information is provided that there were no employees, or you can determine the business was not liable based on BMFOLU, and there are no credits on the module. Otherwise, request copy of the death certificate and estate information. If the information is received, route it the Collection Balance Due function.

If	The type of business is	Then
Information is provided that the taxpayer is deceased	Partnership or corporation	Back out any default assessment if information is provided that there were no employees, or you can determine the business was not liable based on BMFOLU and there are no credits on the module. Otherwise, advise the business that the business should file their own returns.
The taxpayer states the business has filed for bankruptcy	Intentionally left blank	Forward the response to Bankruptcy proceedings Route to appropriate Centralized Insolvency Operation (CIO). See IRM 5.19.16. Leave history on AMS
The taxpayer states that the corporation is defunct, and or there are no assets	Intentionally left blank	Forward the correspondence to Collection Balance Due function. Do not input a TC 530 cc 010, or back out the default assessment. If there is a posted TC 530 cc 010, then the account has been CNC'd as a defunct corporation, and no action is required.

5.18.2.8.2.3
(01-02-2020)
Telephone Contact

- (1) Letter 1085-A has the A6020(b) toll free number on it. All other outgoing correspondence, such as a correspondex letter, will have either the tax examiner's desk number or the A6020(b) toll free number on it. Therefore, tax examiners may receive telephone calls from taxpayers or their representatives. The UCCE toll free telephone system also is set up so that A6020(b) taxpayers can leave a message requesting a call back.
- (2) The clerical team retrieves the UCCE messages. They will update In Process messages to A6020(b) status 012, batch them on AMS, and control them on IDRS. They will also batch the Closed A6020(b) messages on AMS and control

the IDRS. AMS will contain the information the taxpayer provided when they left the message. It will also include the caller's name and title, and the phone number to make the callback

- (3) Follow the procedures below for In Process or Closed A6020(b) responses when talking to the taxpayer.

5.18.2.8.2.3.1
(07-02-2024)

General Instructions

- (1) When speaking with a taxpayer, always identify yourself by title, name, and employee identification number (aka badge number).
- (2) Perform disclosure to verify that the person on the phone is authorized to receive tax account information.

Note: If the person on the phone is not an authorized party, information can be received from the caller.

- (3) Provide accurate and complete assistance, including specific guidelines on what the taxpayer needs to do to resolve the A6020(b) issue along with the date they need to provide the requested information by.
- (4) If required, refer the taxpayer to appropriate function.
- (5) Be professional and courteous.
- (6) When a call is received from a party who states they are the taxpayer, or if an outgoing call is being made to a business, IDRS research is required to determine the business type and authorized party.
- (7) Prior to performing the research, request the following information from the caller:
 - Employer Identification Number (EIN)
 - Person's complete name and title (see below determining the business entity)
 - Business name (doing business as for sole proprietors/partners)
 - Mailing address
 - MFT in question
 - Tax Period in question

- (8) Verify the data the caller provides. If the caller cannot provide the requested information or the data does not match IDRS, then do not disclose any tax account information. If the caller is requesting general information such as an IRS mailing address, you can provide that information. If the caller wants to provide the IRS with information, see IRM 5.18.2.8, Taxpayer Responses Tax Examiner Procedures.

Note: If the caller provides a different mailing address due to a recent move, request that the caller provide the prior address, (the posted ENMOD address).

- (9) If the taxpayer is unable to provide the correct EIN, business name or mailing address, request additional taxpayer authentication below. For other conditions in which additional authentication are warranted, using the list below, verify two or more additional items from the taxpayers return or account.
 - Year EIN was established

- Payment amounts and/or dates of payment
 - Any other verifiable items from the return/account
- (10) Determine the business entity type by researching the filing requirements on CC ENMOD. Tax examiners may also use the IAT disclosure tool. Research the business on CC ENMOD to determine if the person is an authorized party for the business type. The type of business will help determine who within the business you can disclose tax information to. ENMOD provides the information to identify the business type. Research the following information on ENMOD:
- The business name, both first and second line. Often the business name will provide information on the business type.
Example: The business name may include words or acronyms such as: LLC, Sole Member, Corporation and Partners.
 - **The Filing Requirements** ENMOD will list the Forms that the taxpayer is required to file. See 6209 for a complete list of filing requirements. The Form required to file will indicate the business type.
- (11) Follow procedures in IRM 10.10.3, Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels, to verify that the person on the phone is authorized to receive tax account information.

5.18.2.8.2.3.2
(01-02-2020)
Authorized Parties

- (1) Taxpayers can authorize parties to act on their behalf or receive tax information on their behalf. Authorized parties often call on behalf of the taxpayer. If a caller states that they are an authorized party, first perform research to confirm their status before disclosing any tax account information. There are several different types of authorized parties:
- Power of Attorney (POA)
 - Tax Information Authorization (TIA)
 - Third Party Designees
 - Oral Disclosure Consent/Oral TIA

5.18.2.8.2.3.2.1
(01-02-2020)
**Third Party (POA/TIA)
Authentication**

- (1) For Power of Attorney (POA), Form 2848 and Tax Information Authorization (TIA), Form 8821 research the Centralized Authorization File (CAF) using CC CFINK or via the IAT Disclosure tool, if applicable, before providing any tax account information.
- (2) To verify that the third party is an authorized third party of the taxpayer, research the CAF. In order to research the CAF, you need the following information:
- Taxpayer's Name
 - Taxpayer's TIN
 - Third Party's Name
 - Third Party's Number (also known as: Rep number, CAF number)
 - Tax Period(s) in Question
 - Tax Form(s) in Question

Caution: If the third-party caller or your research indicates that the taxpayer is deceased, the third party authorizations (POA's, TIA's) are nullified. If the caller was previously authorized before the taxpayer's date of death, do not disclose the information. However, determine if the caller is authorized to receive information after the taxpayer's date of death. See IRM

11.3.2.4.11, Deceased Individuals, for more information. If the CAF research shows the POA's powers as modified, identified as "M" in the authorizations field on CC CFINK, you must request a copy of the authorization from the POA to determine what modifications exist on line 5b before assisting the authorized third party.

- (3) After establishing the third party authorization is valid for the account, validate the POA/TIA by performing some limited basic authentication on the caller's SSN. The POA/TIA must pass authentication on their SSN to be validated as an authorized third party. See IRM 21.1.3.3(3), Third Party (POA, TIA, F706) Authentication.

5.18.2.8.2.3.2.2
(01-02-2020)

Third-party Designee

- (1) The Third-Party Designation on a filed return expires one year after the due date of the return, without regard to extensions. Although Third Party Designees can be designated on A6020(b) Returns and Reconsiderations, often the designation will not be valid. If an A6020(b) Return or Reconsideration is received and the Third-Party Designee box is checked, consider authority granted only if the return is received **one year after** the due date of the return. Otherwise, do not disclose any tax information if the Designee indicated on the return calls or corresponds. If the Designee calls, advise the Designee that the taxpayer must submit a Form 8821 to grant the same authority as a Third Party Designee. If the Designee corresponds, respond to the taxpayer and advise that a Form 8821 must be filed to grant the same authority as a Third Party Designee. A request to grant Form 8821 authority can be made orally. However, the taxpayer must call the appropriate CAF unit. Advise the taxpayer that they must have the assigned CAF number of the third party to request Form 8821 authority orally. If not, the Form 8821 must be submitted in writing.
- (2) Information may always be taken from a third party to resolve the case. However, do not update the MF address based on an unauthorized third party. An unauthorized third party (without a valid POA or TIA) may request an adjustment or account correction for the taxpayer. This may be done orally or in writing. While information may be accepted, taxpayer account information may not be provided to an unauthorized third party. An unauthorized third party cannot under any circumstances bind the taxpayer, such as requesting an adjustment that requires the taxpayer's authorization.

5.18.2.8.2.3.2.3
(01-02-2020)

Oral Disclosure Consent/Oral TIA

- (1) Treasury Regulation 301.6103(c)-1(c) authorizes the IRS to accept written and non-written requests or consents from taxpayers authorizing the disclosure of return information to third parties assisting taxpayers in resolving federal tax related matters. In order to obtain a taxpayer's non-written consent to disclose, the IRS must:
 - a. Gather sufficient facts underlying the request or consent to enable the employee to determine the nature and extent of the information or assistance requested and the return or return information to be disclosed.
 - b. Confirm the identity of the taxpayer and the designee.
 - c. Confirm the date requested and the nature and extent of the assistance request.

Reminder: After taxpayer authorizes a designee to receive return information, using Oral Disclosure Consent (ODC), the taxpayer does not need to be present during any disclosure of return information.

- (2) ODC can be obtained from either the taxpayer or Power of Attorney (POA) only if there are open account issues or the Internal Revenue Service issued a notice, as shown on IDRS. The Power of Attorney may only designate a third party if that authority is indicated on the Form 2848. An indicator will appear on the command code CFINK for possible designation.
- (3) Before recording an ODC onto IDRS and/or AMS, ensure taxpayer wants IRS to have a continuing dialog with the designated third party until the tax matter is resolved. Inform the taxpayer that all relevant tax return information may be disclosed to the authorized third party in order to resolve the tax issue.
- (4) Record ODC on AMS for each tax module under consideration. Required fields for input on AMS.
 - First and Last Name of designee
 - Telephone Number of designee
 - MFT/Tax Period(s) authorized for designee

5.18.2.8.2.3.2.4
(01-02-2020)
**Reporting Agents File
(RAF) and Form 8655
Reporting Agent
Authorization**

- (1) When responding to third parties who call about BMF accounts, research the Reporting Agents File (RAF) (CC RFINK) in addition to researching the CAF (CC CFINK).
- (2) Reporting Agents (RA) may SIGN and FILE federal employment tax returns (e.g., Form 941, Form 944, and Form 940) electronically (e-file). By completion of Form 8655 (or approved substitutions), taxpayers authorize their RAs to receive copies of notices, correspondence, transcripts, deposit requirements and/or tax rates with respect to the designated employment tax returns, information returns, and/or payments. See IRM 21.3.9.3, Authorizations - Form 8655, Reporting Agent Authorization.

Note: Form 8655 does not authorize the RA to represent taxpayers in matters concerning "reasonable cause" for penalty abatement either verbally or in writing. The RA can provide information as an "other third party" to aid in penalty relief determination of whether or not "reasonable cause" exists for penalty abatement related to the tax form(s) and period(s) granted on the Form 8655. Once the determination is made the information can be given to the authorized RA. For more information on RAF, see IRM 21.3.9, Processing Reporting Agents File Authorizations..

5.18.2.8.2.3.2.5
(01-02-2020)
**Requests from
Employees of Business
Entities**

- (1) Often employees will call to request information. The employee must be authorized by the business entity as follows:
 - Form 8821 (TIA) must be filed by the business entity to authorize certain employees to receive tax account information for the business. A CAF Number is assigned to each employee listed on the form(s).
 - Research the CAF and, if authorization is verified, provide the tax account information.
 - If TIA is not shown on CAF, request that the caller submit the completed TIA by FAX. For the essential elements of a processable Form 8821, see IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821. This allows you to provide immediate account information. Forward Form 8821 to the CAF unit at the appropriate campus.
 - Request the name, TIN of the caller, and data identifying the business entity.

- If unable to verify an authorization, offer to mail the response to the address of record.

5.18.2.8.2.3.2.6
(01-02-2020)

Oral Authority

- (1) For instructions on what information the IRS can receive and provided orally see. See IRM 21.1.3.20, Oral Statement Authority, and IRM 21.1.3.20.1, Oral Statement Documentation Requirements.

5.18.2.8.3
(07-02-2024)

Statute of Limitations

- (1) The Internal Revenue Code (IRC) requires that the Internal Revenue Service (IRS) will assess, refund, credit, and collect taxes within specific time limits. These limits are known as the Statutes of Limitations. When they expire, the IRS can no longer assess additional tax, allow a claim for refund by the taxpayer, or take collection action. The determination of Statute expiration differs for Assessment, Refund, and Collection. Refer to IRC 6501, Limitations on Assessment and Collections, and IRC 6511, Limitations on Credit or Refund, for more information.
- (2) In processing or routing A6020(b) responses and reconsiderations, the Refund Statute Expiration Date (RSED), and Assessment Statute Expiration Date (ASED) may need to be considered before processing or routing the case. The procedures in IRM 25.6.1.8, Original Delinquent Returns, address the most common Statute issues encountered when processing or routing A6020(b) cases.

5.18.2.8.4
(01-02-2020)

Secured Returns

- (1) Secured returns can be received for In Process A6020(b), and for Closed A6020(b) modules.
- (2) An In Process A6020(b) secured return is a return received in response to Letter 1085-A, or a late response to a CP 259 or 518. In order for a return to be an In Process secured return, the module must be in an unstarted or In Process status on A6020(b). Unstarted and In process statuses are 001, 003, 004, 007, 010, 011, 012, 015, 019, 020, 021, and 050. A secured return received after the module is closed on A6020(b) is considered a "Closed A6020(b)" response. The module can be in a closed status on A6020(b) or may no longer be on A6020(b). Closed A6020(b) include status 023, 090, 091, 092, 093, 094, 095, 096, 097, 098, 099, 100, or 101.

5.18.2.8.4.1
(01-02-2020)

Identifying In Process A6020(b) Secured Returns on IDRS and A6020(b)

- (1) A secured return can be either a taxpayer prepared return, or the taxpayer can sign the return A6020(b) received with Letter 1085-A.
- (2) Secured returns are batched on AMS, controlled on IDRS and updated to Status 011 on IDRS.

Note: If the A6020(b) is status 023, 090, 091, 092, 093, 094, 095, 096, 097, 098, 099, 100, or 101, the return is Closed A6020(b) response.

Note: All A6020(b) returns must be processed within 45 days of the IRS received date to minimize taxpayer impact and refund interest paid.

5.18.2.8.4.1.1
(01-02-2020)
**Identifying In Process
Secured Returns on
A6020(b)**

- (1) On A6020(b), the status will be status 011. For modules where Letter 1085-A has been issued, the prior status will be either status 021 or 050. If the prior status is status 001, 003, 004, 007, 010, 015, or 019, then the return is a response to the return delinquency notice, not Letter 1085-A. These returns are often forwarded to A6020(b) because of the Collection assignment AO008600.

5.18.2.8.4.1.2
(01-02-2020)
**Identifying In Process
Secured Returns
IDRS/AMS**

- (1) The module should be controlled to you on IDRS with a literal indicating a return has been secured. The ACTON activity is "6020BSECRT". The IDRS category should be "TPPI". The IDRS age is set to 45 days.
- (2) On IDRS TXMOD, there should not be a TC 150 posted.

5.18.2.8.4.1.3
(01-02-2020)
**Screen In Process
Secured Returns**

- (1) If no Letter 1085-A was issued, do not screen the return. Update AMS and close your IDRS control. On IDRS, input a TC 599 cc 008. Update A6020(b) to Status 090. Do not screen the return. Route return to Submission Processing.
- (2) If Letter 1085-A was issued, screen the return. If the taxpayer is filing a return under a different EIN or is filing a different MFT, follow the procedures in written correspondence, "Filing under a Different EIN". If the taxpayer is filing the requested return, ensure that the return is signed. If it is not signed, then you must contact the taxpayer. If a telephone number is available, attempt twice to contact the taxpayer by phone. If no telephone number is available or attempts to contact the taxpayer by phone have failed, send a Letter 21-C to the taxpayer requesting that they sign the return. See IRM 5.19.22.2.2, BMF Out Calls and Disclosure Procedure Overview.

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IDRS with action taken. The module remains controlled on IDRS until either the taxpayer sends or faxes a signed return, or the suspense period has expired. If a signature is received, update A6020(b) to status 096, update AMS and close your IDRS control. Do not input a TC 599 cc 009. A6020(b) inputs TC 599 cc 009 when the module is updated to status 096. If there is no response, update the module to A6020(b) Status 023, "Generate Default". Close IDRS control and update AMS that unsigned return filed with Default. Use IAT REQ54 tool, input a TC 290 for \$0.00 with a posting delay of 6, block 015 to associate the unsigned return with the default.

Note: If a refund return is filed for a sole prop decedent, a copy of the court certificate or a Form 1310 stating a certificate was filed must be attached. Contact the representative for the required documentation.

5.18.2.8.4.1.4
(01-02-2020)
**Preparing In Process
Return for Routing to
Submission Processing**

- (1) Once determined that the return should be sent to Submission Processing, the return must be coded. All editing must be made in green ink or green pencil, notating the following on the return.
- (2) TAX PERIOD: Must be edited if other than current processing period.
 - Form 941: Edit in YYYYMM format to the right of the title.
 - Form 943: Edit in YY format to the right of the title.
 - Form 940: Edit in YY format to the right of the title.
 - Form 944: Edit in YY format to the right of the title.
- (3) NAME: Underline name control.

- (4) EIN: Must be nine digits and in XX-XXXXXXX format.
- (5) ADDRESS: Needs to be complete (City, State and ZIP Code). If current address has been updated on IDRS, circle out old address on the form and write in new one.
- (6) IRS RECEIVED DATE: If the received date is not present or the date is illegible or invalid, edit the received date in "MMDDYY" format in the middle of Page 1 of the return. If multiple received dates are present, circle out all but the earliest. If a stamped received date does not have "Received" (or an abbreviation) and IRS, it must be underlined in green. A handwritten received date must be written in green.
- (7) Circle out any "Copy" or "Duplicate" on return.
- (8) Code top left side of return with 599 cc 009 as applicable.

5.18.2.8.5
(01-02-2020)
**Closed A6020(b)
Responses Requiring
Tax Adjustments**

- (1) Responses received after the default return posts are called "reconsiderations". Often after receiving a balance due or an intent to levy notice based on the default return, taxpayers submit responses indicating that they are not liable to file, or they file a return showing no wages and tax or with corrected wages and tax. The A6020(b) team only processes reconsiderations where the taxpayer indicates there was no liability, i.e. they had no employees, or they filed a return reporting zero wages and tax. If the reconsideration is a return reporting wages and or tax greater than zero, the A6020(b) staff does not process the return; they are routed to BMF Adjustments.

5.18.2.8.5.1
(01-02-2020)
Back Outs

- (1) When a taxpayer responds indicating that there was no tax liability, the default assessment may need to be reversed. The reversal is called a back out. A back out means that a tax adjustment is being input to fully to back out the full amount of the posted tax. Posted wages and other reference amounts are also backed out. It is important to reverse out the reference amounts as FICA, Medicare and FUTA tax amounts are separate accounts from federal income tax withheld, i.e. FICA withheld is used solely to pay out SSA benefits. Those accounts are adjusted based on the reference amounts being shared with the associated agencies. Back outs are the only type of adjustments the A6020(b) team inputs on IDRS, other than inputting an adjustment for \$.00 tax to file a source document. An adjustment that requires a change to the posted tax that will result in a net tax other than zero, should be forwarded to the BMF Adjustment function.
- (2) Prior to inputting a back out assessment, you must first determine if there are credits on the module. Back outs can be based on a filed return, written correspondence or taxpayer telephone contact. Procedures differ for returns and written correspondence/telephone contact.

5.18.2.8.5.1.1
(01-02-2020)
Reconsideration Returns

- (1) A6020(b) only processes reconsiderations return that has zeros for the wage and tax amounts. The reconsideration may already be posted to IDRS as a TC 976, duplicate return. When a TC 976 posts, a -A freeze also posts. When the -A posts, the Assessment Statute Expiration Date (ASED), and Refund Statute Expiration Date (RSED) posts. If applicable, the Collection Statute Expiration Dates (CSED) posts also. However, the return may not have posted as a TC 976. In those cases, the RSED and ASED may need to be determined.

- (2) A default return does not trigger the Assessment Statute period to begin. Therefore, a TXMOD with a TC 150, default return will not have a posted ASER. However, a reconsideration return does trigger the Assessment Statute period to begin. Therefore, when processing a reconsideration return, the ASER must be set if it is not already posted due to a TC 976. If there is a posted ASER, but it is incorrect, it must be corrected.

5.18.2.8.5.1.2
(01-02-2020)

Screen Reconsideration Returns

- (1) Verify that the return is signed. If the return is not signed, contact the taxpayer and advise them to sign and resend or fax the return. Suspend the case. If the taxpayer cannot be contacted by telephone, issue Letter 21-C. If the taxpayer responds with a signed return, input a back out on IDRS. If the taxpayer does not respond, input an adjustment for \$.00 using the appropriate Hold Code. See IRM 5.18.2.8.5.2.2, Hold, Source and Priority Code Portion.
- (2) Determine if credits can be refunded. Before inputting any adjustment, determine if there are credits on the module. If there are, determine if a credit can be refunded. Credits can only be refunded if the Refund Statute Expiration Date (RSED) of the module has not expired. This is important because if an adjustment is input to back out all the tax, and a Hold code is not input to hold the credits, the credits will be refunded. This would result in an Erroneous Refund. See IRM 21.4.5, Erroneous Refunds.

Note: If a refund return filed for a sole prop decedent, copy of the court certificate or a Form 1310 stating a certificate was filed must be attached. Contact the representative for the required documentation.

5.18.2.8.5.2
(01-02-2020)

Inputting Adjustments REQ54

- (1) Tax adjustments are input via CC REQ54. If IAT is available, the IAT REQ54 tool must be used to input an adjustment. If it is not available, bring up the TXMODA and overlay TXMODA with REQ54, and page up. The response screen will be ADJ54.

5.18.2.8.5.2.1
(01-02-2020)

ADJ54 Inputs

- (1) Required Inputs:
- SEQ-NUM- Each adjustment requires a sequence number. Each day, the first adjustment input is 1, the second, 2, etc. In pencil mark the source document with the sequence number in the top left corner. When sending the source documents to files, they must be in sequence order in the A folder
 - BLK- The blocking series for A6020(b) back outs when processing a signed return is 18. If a back out is based on correspondence or telephone contact use 15. If a TC 290 for \$.00 is input to file an unsigned return, use 15.
 - CORSP-DT- Input a correspondence date if a back out based on written correspondence or telephone contact is being input
 - CASE-STS-CD- Input a case status code to update the control on IDRS.
 - IRS-RCVD- Input the IRS received date.
 - CTRL_CAT- The control category should already be TPPI. If needed, input the CTRL_CAT
 - RET-PROC-DT – The Return Processable Date is needed when credits are being refunded. Normally, it is the IRS received date, but not

always. See IRM 25.6.1.8.5, Processing Original Delinquent Returns Claiming An Overpayment, and IRM 25.6.1.6.16, Processable - Unprocessable Returns.

- (2) In the transaction portion of the ADJ54, input a TC 291 for the fully amount of the TC 150 if inputting a backout. When only filing a source document, input a TC 290 for \$.00.

5.18.2.8.5.2.2
(01-02-2020)

**Hold, Source and
Priority Code Portion**

- (1) Input the Hold Code. If all credits are refundable, input a Hold Code 0. If there are credits that are statute barred, input a Hold Code 4. See Chart below:

Hold Code	Prevents Notice?	Prevents Refund?	Description
0	No	No	Use when there are no credits, or the credits are not statute barred. An adjustment notice is sent to the taxpayer.
4	Yes	Yes	No adjustment notice is generated. Correspondence Letter 105-C must be sent to the taxpayer. Hold code 4 sets a -K freeze to hold the overpayment until the credits are moved to Excess Collections.

5.18.2.8.5.2.3
(01-02-2020)

**Item Reference Numbers
(IRN)**

- (1) In the IRN portion, input the reference numbers for the type of form being backed out. Remember these are important because the information is shared with other agencies.
- (2) For Forms 941, 943 and 944, use the following IRNs to use to reverse social security, Medicare, and Federal income taxes:
- 112 -Total Social Security (FICA) and Medicare tax
 - 111 - Total Federal Income tax withheld
 - 004 - Taxable Social Security Wages
 - 073 - Medicare Wages

- (3) For Forms 940 the IRNs are not numbers, but alphas. The FUTA tax IRN is T followed by the two-letter state code of the state which can be found on TXMODA. The FUTA wage IRN is W followed by the two-letter state code. See example below with State Code SC, South Carolina. TSC (Tax South Carolina) WSC (Wages South Carolina).

5.18.2.8.5.2.4
(01-02-2020)

Source Document and Remarks

- (1) When inputting an adjustment, input a "Y" to indicate there is a Source Document and always enter Remarks.
- (2) Entering a "Y" in the Source Document field means there is a source document being associated to the DLN of the adjustment input. The source document is what is sent to Submission Processing Files for association with Form 5147. A Form 5147 generates for all adjustments input on IDRS. Form 5147 contains the DLN, and all data input on the ADJ54 screen. Files staples the Form 5147 to the source document and files the source document per the DLN. The ADJ54 contains a required field that notifies Files if a source document is associated with the Form 5147. Valid values for the source document field on the ADJ54 screen are:
- "Y" - indicates there is a source document, and it will be sent to Files in an "A" folder
 - "N" - indicates there is no source document.
 - "R" - indicates that there is a source document, but it has been retained by the employee

5.18.2.8.5.2.5
(01-02-2020)

A Folder

- (1) A folders are sent to Submission Processing Files. An "A" folder is created each day for the source documents of each adjustment input. Assemble the source document as follows:
- Taxpayer return if present, with envelope attached
 - Any taxpayer correspondence and envelope attached
 - Attach a copy of the IAT History Sheet
- (2) The A folder must contain the following data:
- IDRS number
 - Date
 - Category of source documents (ADJ54)
 - Sequence numbers (01 -10)
 - Release date (e.g., September 30, 2019)

5.18.2.8.5.2.6
(01-02-2020)

ASED on Reconsideration Returns

- (1) For most returns, the ASED is set when the TC 150 posts. However, the A6020(b) default TC 150 does not set the ASED. No SFR return sets an ASED. In cases where a reconsideration return back out has been input, and there is no ASED set due to the posting of a TC 976, then the ASED must be set. Set the ASED, by inputting a TC 560 using CC FRM77. There is no source document associated with the TC 560's DLN. Therefore, enter NSD (No Source Document) on the last line.

Note: Do not set an ASED when inputting a REQ54 to associate an unsigned return or other correspondence to the A6020(b) default assessment. The ASED is only set when the taxpayer files a signed processable return.

5.18.2.8.5.2.7
(01-02-2020)
STAUP and TC 470

- (1) If the reconsideration was in balance due status, a STAUP or a TC 470 was input to halt collection until the reconsideration was processed. If there was a STAUP input, no action is required. If a TC 470 was input, input a TC 472 via CC REQ77. There is no source document associated with the TC 472's DLN. Therefore, enter NSD on the last line.

5.18.2.8.5.2.8
(01-02-2020)
Barred Refunds

- (1) When processing a reconsideration as a back out and there is a credit that is barred from refund or offset, the credit must be moved to Excess Collections. In order to move money to the XSF, Excess Collections, prepare Form 8758. Each payment requires a Form 8758, i.e. do not add all payments together on one Form 8758. See IRM 3.17.220.2.2.1, Preparing Form 8758, for instructions on filling out Form 8758. The adjustment must be posted before the money can be moved.
- (2) Letter 105-C must be issued to the taxpayer. It advises the taxpayer that the credit is barred from being refunded or offset.
- (3) When a credit or payment is moved to the Excess Collection File (XSF) Transaction Code (TC) 971 with Action Code (AC) 296 must be input on the module where the credit or payment is posted. This provides an audit trail for the credit/payment and indicates research of the primary and related taxpayer identification numbers (TINs) was completed prior to the transfer to XSF. Related TINs may include a secondary social security number (SSN) or an employer identification number (EIN):
 - Input a cross reference TIN in the X-REF TIN field. If no related TINs are found, input the primary TIN in the X-REF TIN field. If multiple TINs are researched, only one cross reference TIN needs to be input. Generally, input the TIN most closely related to the primary TIN
 - Only one TC 971 AC 296 is needed if several payments/credits are being moved off the module at the same time
 - Another TC 971 AC 296 must be input if additional payments/credits post after a previously posted TC 971 AC 296. This will show research was completed on the more recent payments prior to moving them to XSF.

5.18.2.8.5.2.9
(01-02-2020)
Credit Transfers

- (1) If the taxpayer advises you that they want a payment transferred, use the IAT Credit Transfer tool. Only non- statute barred payments can be moved. See IRM 21.5.8, Credit Transfers, for credit transfer procedures.

Exhibit 5.18.2-1 (01-02-2020)

A6020(b) Status Codes

Status Code	Status Name	Movement From	Next Status
001	Insufficient data for systemic calculation	Manual, Indefinite	019, 09X
002	Automated case	Systemic immediate	019
003	Combo case	Manual, Indefinite	020, 09X
004	Holding for -O, -C freezes (TBD, manual)	Systemic and Manual, indefinite	Revert to previous
007	Hold for reassignment out of 8600	Manual, Indefinite	09X, 800
008	Cases with -L freeze, TC-595-08	Systemic	099
009	Cases with -Z freeze, TC-596-08	Systemic	099
010	Puerto Rico and other U.S. Territories	Manual, Indefinite	019, 09X
011	Taxpayer Written and Return Response	Manual, Indefinite	023, 09X
012	Taxpayer Phone Responses	Manual, Indefinite	023, 09X
015	MFT 14, Insufficient data for systemic calculation	Manual, Indefinite	019, 09X
019	Ready for mail out	Manual, Indefinite	020
020	1085 Package Ordered	Systemic, Immediate and Manual, Indefinite	021
021	1085 Package Printed	Systemic, 134 days	023
023	Default return ordered, TC-599-08	Systemic, immediate	098
050	1085 Re-ssued, New Address	Systemic, 75 days	023, 09X
090	Non-Proposal Closures Closed other action/area	Systemic, 6 days	099
093	Non-Proposal Closures Non-workables	Systemic, 6 days	099
094	Proposal Closures TC-591-08, no liability determination	Systemic, 6 days	099
095	Proposal Closures TC-590-08, no liability determination	Systemic, 6 days	099
096	Proposal Closures TC-150, 610, or TC-599, cc "09/39" secured return; Ogden works the case	Systemic, 6 days	099
097	Proposal Closures TC-593 – undeliverable	Systemic, 6 days	099
098	Proposal Closures TC-599-08, "08/38", default assessment	Systemic, 6 days	099
099	Case closed, 1st year	Systemic, 365 days	100

Exhibit 5.18.2-1 (Cont. 1) (01-02-2020)
A6020(b) Status Codes

Status Code	Status Name	Movement From	Next Status
100	Case closed, 2nd year	Systemic, 730 days	101
101	Case closed, ready for archiving	Systemic	N/A
705	ERROR STATUS Invalid Transaction Code 594	Manual, Indefinite	09X, 007, 800
800	REJECT Entity Information Error (Case cannot be worked)	Systemic, immediate	850 or 860
850	Cases TDIs to be reassigned	Systemic	N/A
860	Combo Cases to be reassigned	Systemic	N/A

Exhibit 5.18.2-2 (01-02-2020)**A6020(b) Roles**

A6020(b) Roles	Tax Examiner	Clerk	Lead	Manager	Administration	Report Analyst	Guest
Home	X	X	X	X	X	X	X
View Entity	X	X	X	X	X	-	X
View History	X	X	X	X	X	-	X
Generate Single Status Code	X	X	X	X	X	-	-
Generate All Status Codes	-	-	X	X	X	-	-
View Load, Validation, MIS Reports, Status 020 with Unstarted	-	-	X	X	X	X	-
Prepare 1085-A Print	-	-	X	X	X	-	-
Generate 1085-A Packages	-	-	X	X	X	-	-
User Administration	-	-	-	-	X	-	-
Roles Administration	-	-	-	-	X	-	-
Schedule Load Process	-	-	-	-	X	-	-
Perform Status Code Changes EIN	X	X	X	-	X	-	-
Perform Status Code Changes All	X	X	X	-	X	-	-
Create Announcement	-	-	X	X	X	-	-
Add Emails	-	-	-	-	X	-	-
Change Letter Contact Information	-	-	-	-	X	-	-
View Entity Count Record	-	-	X	X	X	-	-

Exhibit 5.18.2-2 (Cont. 1) (01-02-2020)
A6020(b) Roles

A6020(b) Roles	Tax Examiner	Clerk	Lead	Manager	Administration	Report Analyst	Guest
View Modules Record Count	-	-	X	X	X	-	-
Disaster Zip Codes	-	-	X	X	X	-	-
Perform Retired Tax Period	-	-	-	-	X	-	-
Generate SEID Report	-	-	-	-	X	-	-

Exhibit 5.18.2-3 (03-10-2020)**A6020(b) Default Monitoring Query Instruction Template**

The following exhibit contains the steps to run the Query for SBSE-A6020(b) (Ticket number NNNN): To be run after MM/DD/YYYY. (Date is the day after the end of the quarter and must be adjusted each quarter).

#

Start the SQL Server Management Studio (SSMS) and connect to the A6020b Database.

Open a new Query Window.

Copy the query below into the Query Window (Highlighted fields reflect the quarter being requested):

- -- Query for Ticket NNNN
- use A6020b
- select EIN, MFT, TaxPeriod, CaseStatusCode, StatusChangeDate, LastChangeDate, ChangedBy
- from tblHistory where
- concat(EIN, MFT, TaxPeriod) in
- _____(select distinct(concat(EIN, MFT, TaxPeriod)) as sKey
- _____from tblHistory
- _____where CaseStatusCode = '023'
- _____and StatusChangeDate >= '04/01/2020'
- _____and StatusChangeDate <= '06/30/2020'
- _____and StatusChangeDate = LastChangeDate
- _____group by EIN, MFT, TaxPeriod)
- order by EIN, MFT, TaxPeriod, CaseStatusCode, StatusChangeDate, LastChangeDate, ChangedBy

Check the query syntax, by clicking (Ctrl+F5). There should be no errors, but if any are reported, please contact (IT AD Team email) by email or Skype before proceeding so they can be resolved.

Check/set the Query > Results > Results to Grid.

Execute the Query.

If there are any issues, please advise HQ right away, by email or Teams.

If all goes well, copy the Result Set to Excel and email the file to: (A6020(b) Analyst email) and Please indicate in the email that these are the results for Ticket NNNN.

Also, when you send the Results to the Business (step number i), please send (IT AD team email) a separate email containing the number of lines in the result set. (As in "The RFnnnnnnnn query returned nnnnn rows." - where nnnnn is the actual row count returned by the query,) This is live taxpayer data and they don't need to know the details, but a row count will give them an idea about whether the results are likely to be correct, or not.

