



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.20.1

OCTOBER 1, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised IRM 5.20.1, Abusive Tax Avoidance Transaction Program.

MATERIAL CHANGES

- (1) IRM 5.20.1.1 updated to add internal controls in subsections 5.20.1.1.1 through 5.20.1.1.7.
- (2) IRM 5.20.1.2(1) Note added content regarding the Office of Promoter Investigations.
- (3) IRM 5.20.1.2 deleted outdated information.
- (4) IRM 5.20.1.4(1) updated to expand sources of ATAT casework.
- (5) IRM 5.20.1.5 highlighted Estate & Gift Tax work as a primary ATAT work assignment.
- (6) IRM 5.20.1.10(4) updated the queries used to identify and assign ATAT work.
- (7) IRM 5.20.1.11(1)e. changed high priority of E&G cases to > \$100K.
- (8) IRM 5.20.1.11(1)g elevated the priority of all other E&G cases with that of all other ATAT cases, as E&G cases are only assigned within ATAT.
- (9) Editorial corrections and changes made throughout.
- (10) Removed italics, block paragraphs and other editing per IRM style guidance.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.20.1, Abusive Tax Avoidance Transaction Program, dated January 12, 2016.

AUDIENCE

The target audience is SB/SE Collection employees.

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Small Business/Self-Employed

5.20.1

Abusive Tax Avoidance Transaction Program

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5.20.1.1
(10-01-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM section contains information regarding the Collection Abusive Tax Avoidance Transactions (ATAT) program, guidance in identifying and assigning Collection ATAT cases, and the priorities of the various ATAT revenue officer case assignments.
- (2) **Audience:** These procedures apply to SBSE Collection employees responsible for the assignment and resolution of ATAT cases.
- (3) **Policy Owner:** SB/SE Director, Collection Policy.
- (4) **Program Owner:** SB/SE Collection Policy-Global Strategic Compliance (GSC) is the program owner of this IRM.
- (5) **Primary Stakeholders:** SB/SE Field Collection
- (6) **Contact Information:** Email recommendations and suggested changes to this IRM to the Content Product Owner. The owner is indicated on the Product Catalog Information page which is found on the Forms/Pubs/Products IRM listing of the Media and Publications website.

5.20.1.1.1
(10-01-2024)
Background

- (1) Some taxpayers promote the use of abusive tax schemes, prepare tax returns that use abusive tax promotions, or have unpaid income tax or related penalty liabilities. This IRM provides guidance on collection issues that are unique to abusive tax schemes and the promotion and preparation of tax returns that use abusive tax schemes.

5.20.1.1.2
(10-01-2024)
Authority

- (1) The authority to collect a tax assessment is addressed in IRC 6502, Collection after Assessment. Collection principles are described in IRM 1.2.1.6, Policy Statements for the Collecting Process. This explains why enforcement is a necessary component to move the taxpayer towards compliance with the tax laws and to promote a system of voluntary compliance. Delegation orders for various collection activity are in IRM 1.2.2, Servicewide Delegations of Authority. Please update these as applicable
- (2) IRM 1.2.65.3, SB/SE Functional Delegation Orders - Collection, provides delegation orders that are specific to the Small Business/Self Employed Collection organization.

5.20.1.1.3
(10-01-2024)
Roles and Responsibilities

- (1) These procedures apply to Internal Revenue Service (IRS) Field Collection employees who are responsible for investigating and collecting liabilities arising from authorized IRC 6700/6701 promoter/preparer penalties, and tax and penalty liabilities from the use of abusive tax promotions described in IRS Notice 2010-33, Frivolous Positions, and other ATAT inventory. These procedures also apply to Civil Enforcement Advice and Support Operations (CEASO) employees that review certain revenue officer actions related to the collection of the liabilities.
- (2) Director, Field Collection, is the executive responsible for all Field Collection programs.
- (3) Director, Collection Policy, is the executive responsible for the policies and procedures followed by Field Collection employees.

- (4) Field Collection Area Directors, Territory Managers and Group Managers are responsible for ensuring Field Collection employees comply with these procedures.
- (5) Field Collection revenue officers are responsible for following the procedures in this IRM.
- (6) Field Collection CEASO employees and Counsel provide advice and may review some of the Field Collection revenue officer collection activity described in this IRM.

5.20.1.1.4
(10-01-2024)
Program Management
and Review

- (1) IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Territory Manager and Area Director Operational Aid, addresses responsibilities of managers in Field Collection case work.
- (2) IRM 1.4.53, Resource Guide for Managers, Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid, addresses responsibilities for Civil Enforcement Advice and Support Operations (CEASO) group managers.
- (3) Operational and program reviews are conducted to ensure that program delivery and case actions are in accordance with administrative and compliance requirements. National quality and consistency reviews are conducted to ensure program consistency and effectiveness in case processing. See IRM 5.13.1, Embedded Quality Collection Field Organizations Administrative Guidelines.

5.20.1.1.5
(10-01-2024)
Program Controls

- (1) Field Collection managers perform program controls by performing case consultations, reviews, employee observations and security reviews. IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid, communicates responsibility for management to implement and monitor required internal controls. The Integrated Collection System, ENTITY Case Management System and Embedded Quality System provide management with case access and data to monitor internal controls.
- (2) Management uses management information reports from the Integrated Collection System (ICS) and ENTITY systems to monitor and track timely and appropriate case actions. ICS contains unique case sub-codes to identify ATAT cases. The ENTITY database also contains queries to assist in the identification of ATAT cases.
- (3) Reports from the Embedded Quality Review System (EQRS) to measure program consistency, effectiveness in case actions and compliance with policy and procedures. Trends from these reports are used to recommend improvements where necessary when errors are identified. Reports from EQRS provide management information used in guiding revenue officers to take timely, effective and appropriate case actions.

5.20.1.1.6
(10-01-2024)
Terms and Acronyms

- (1) This table below lists commonly used acronyms and their definitions.

Acronym	Definition
ANMF	Automated Non-Master File

Acronym	Definition
ATAT	Abusive Tax Avoidance Transaction
CIP	Compliance Initiative Program
E&G	Estate and Gift
FRP	Frivolous Return Program
ICS	Integrated Collection System
LDC	Lead Development Center
MFT	Master File Tax
OI	Other Investigation
OPI	Office of Promoter Investigations
PSP	Exam Planning and Special Programs
SCP	Special Compliance Program

5.20.1.1.7
(10-01-2024)

Related Resources

- (1) The table below contains related IRM Resources:

IRM Resources
IRM 4.24.6.2.3, Excise Examinations with Wagering Issues
IRM 4.32, Abusive Transactions
IRM 5.1.5.16.2, Issuing Other Investigations (OI) to Abusive Tax Avoidance Transaction (ATAT) Collection Groups
IRM 5.5.6, Collection on Accounts with Special Estate Tax Elections
IRM 5.5.7, Collecting Estate Tax
IRM 5.5.8, Advisory Responsibilities for Processing Estate Tax Liens
IRM 5.5.9, Collecting Gift Tax and Generation-Skipping Transfer Tax
IRM 5.20.2.4, Special Compliance Program Designation
IRM 5.20.8, Abusive Tax Avoidance Transactions, Promoter/Preparer Investigations
IRM 5.20.8.2, Making a Referral to the SB/SE Lead Development Center (LDC)
IRM 5.20.8.4, Coordination with the Examination Function

- (2) Web Resources: *Abusive Tax Avoidance Transactions Knowledge Base - Home*

5.20 Abusive Tax Avoidance Transactions (ATAT)

5.20.1.2
(10-01-2024)

Overview of Abusive Tax Avoidance Transaction (ATAT) Program

- (1) This IRM is procedural guidance for Abusive Tax Avoidance Transaction (ATAT) Collection investigations. It provides an overview of the Collection ATAT program and supporting references. Refer to IRM 4.32, Abusive Transactions for additional guidance on Servicewide ATAT programs.

Note: In FY 2022, SB/SE Examination created the separate Office of Promoter Investigations (OPI), in addition to the SBSE Examination-based Abusive Transactions program. SB/SE Collection continues to use the acronym ATAT for its abusive transactions program.

- (2) Definition of ATAT: An abusive tax avoidance transaction includes the organization or sale of any plan or arrangement promoting false or fraudulent tax statements or gross valuation misstatements, aiding, or assisting in the preparation or presentation of a return or other document to obtain tax benefits not allowed by law, and actions to impede the proper administration of Internal Revenue laws. This general definition includes both tax shelters as defined in various sections of the IRC and other types of abusive tax promotions. These strategies may be formally organized and marketed, or perpetuated and distributed informally, often through the internet. The definition is not merely limited to activities that reduce tax liability but may also include transactions that conceal assets and/or income from Collection and the submission of frivolous tax returns and documents used to impede tax administration.

- (3) ATAT promotions include, but are not limited to, programs that rely on:
- False statements about the allowance of tax benefits to participants that are contrary to established law.
 - Intentional manipulation or misapplication of IRC sections to improperly claim tax benefits.
 - Sham arrangements having no economic significance or business purpose other than the avoidance, evasion, or non-payment of tax.
 - Gross valuation misstatements that ascribe a value to an asset or service that is at least twice the correct value and result in a tax reduction.
 - Noncompliance with disclosure requirements of IRC 6111, Disclosure of Reportable Transactions.
 - Noncompliance by material advisors with the list maintenance requirements of IRC 6112, Material Advisors of Reportable Transactions Must Keep Lists of Advisees, etc.
 - Attempts to impede the proper administration of tax laws.
 - Gross overstatement of withholding or refundable credits to obtain false refunds.

5.20.1.3
(10-01-2024)

Collection's Role in ATAT

- (1) There is an ATAT program in each Field Collection Area with one or more ATAT Coordinators (group managers) who provide oversight and act as a central point of contact and coordination for the ATAT program in their Area. SB/SE Collection Policy supports Area ATAT programs by providing policy guidance, technical assistance, and ad hoc training.
- (2) The Collection ATAT program partners with other divisions including SB/SE Examination and LB&I, to assist in the development of abusive scheme promoter/preparer investigations and to ensure effective collection action is taken, when necessary, as early as is allowable by law against promoters, preparers and participants in abusive schemes.

- (3) In addition to supporting Exam AT programs, ATAT revenue officers may uncover new or similar abusive schemes and possible promoters/preparers during their collection investigations. This information can then be provided to the SB/SE Lead Development Center (LDC) which is the conduit for promoter/preparer leads. Procedures for making referrals to the LDC are in IRM 5.20.8.2, Making a Referral to the SB/SE Lead Development Center (LDC).

5.20.1.4
(10-01-2024)
**Sources of ATAT
Casework**

- (1) Most identified balance due ATAT cases are a result of a promoter or preparer investigation and penalty, or an examination regarding an abusive tax scheme. The Examination function identifies, classifies, and examines abusive promoter/preparer and abusive promotion cases. Through ongoing identification of new abusive schemes by Examination and other operating divisions, Collection ATAT has inventory assignments of both current and prior abusive tax schemes.
- (2) The Collection ATAT program also provides support for compliance settlement initiatives related to certain abusive transactions. Taxpayer segments that have participated in a specific abusive transaction may be offered an opportunity to accept a settlement of the examination issues related to that transaction. The terms of the settlement are specific and the time frame for accepting the settlement offer are firmly established. The settlements are temporary compliance initiatives with specific conditions related to the payment of the liability. Collection plays a key role in ensuring settlement conditions are met. For this type of casework, procedures are established and provided to the revenue officers who are assigned collection referrals.
- (3) Refund schemes based on false withholding claims or refundable credits are another type of abusive scheme. If campus operations fail to stop bogus refunds from issuance, ATAT revenue officers may be contacted to assist with refund recovery. Refund scheme cases are generally identified by the Frivolous Return Program (FRP), which creates an assessment for the falsely claimed credits and contacts SB/SE Collection Policy to coordinate assignment of the resulting ATAT case to the field.

5.20.1.5
(10-01-2024)
**Other Casework directed
to ATAT**

- (1) The Collection ATAT program works collection Estate and Gift Tax cases. The E&G cases worked by Collection ATAT includes modules with Master File Tax (MFT) codes of 51, 52, 53, 54, 77, 78 and non-master file accounts, 53 and 54. See E&G IRM 5.5.6, Collection on Accounts with Special Estate Tax Elections, IRM 5.5.7, Collecting Estate Tax, IRM 5.5.8, Advisory Responsibilities for Processing Estate Tax Liens, and IRM 5.5.9, Collecting Gift Tax and Generation-Skipping Transfer Tax.
- (2) ATAT program support also extends to certain high priority cases that have been identified as casework that is to be assigned to ATAT revenue officers:
- In wagering cases with an excise tax liability of \$75,000 or greater, examiners are directed to request the assistance of an ATAT revenue officer to determine collectability. See IRM 4.24.6.2.3, Excise Examinations with Wagering Issues.
 - In highly technical and specialized probation and restitution cases, the Advisor will issue an Other Investigation (OI) to an ATAT Collection group if one or more of the criteria listed in IRM 5.1.5.16.2, Issuing Other Investigations (OI) to Abusive Tax Avoidance Transaction (ATAT) Collection Groups, are met.

5.20 Abusive Tax Avoidance Transactions (ATAT)

5.20.1.6
(10-01-2024)

Coordinating Early Intervention with Other Functions

- (1) Referrals to ATAT revenue officers may come from SB/SE Collection, Examination, LB&I, FRP, Counsel, Criminal Investigation or any other function within the IRS. Examination procedures direct revenue agents to consult, coordinate and cooperate with ATAT revenue officers during the examination phase when circumstances warrant. For more information, see IRM 4.32.3.4. Collection support in the form of early intervention can save time and provide both functions with valuable leads. An early exchange of information assists the revenue officer with preparing a collection strategy and expedites the collection process.
- (2) Early intervention is a request for the assistance of an ATAT revenue officer, usually originating from the Examination function, in advance of an assessment. The revenue officer assists Examination in one or more of the following ways:
 - To evaluate collection potential
 - To assist in possible jeopardy situation
 - To explain payment options to taxpayers
 - To assist with the development of a promoter/preparer investigation
 - To share leads on income and assets located
 - To research ongoing or prior collection activities that could provide important context to the investigation
- (3) The ATAT Coordinator is the central Collection contact point for examiners and Examination group managers. Examiners conducting promoter/preparer investigations, requesting early intervention Collection assistance on any ATAT case should contact the local ATAT Coordinator through their group manager. A list of ATAT Coordinators can be located in the *Abusive Tax Avoidance Transactions Knowledge Base - Home*.
- (4) The ATAT Coordinator will assign the case based on established work plan priorities to a revenue officer. If a revenue officer is expected to charge over 30 minutes of time working with an examiner, a Compliance Initiative Program (CIP), CIP-Other, will be opened on Integrated Collection System (ICS). A CIP authorizes revenue officers to work cooperatively with examiners, maintain a history of actions taken, and charge time to the case.

5.20.1.7
(10-01-2024)

Assistance on Promoter/Preparer Investigations

- (1) Once a promoter/preparer lead is approved by the SB/SE Lead Development Center and assigned to an examiner, Collection Policy sends the local ATAT Coordinator a copy of the approved IRC Section 6700/6701 investigation memorandum.
- (2) Prior to assessment of a promoter/preparer penalty, the ATAT Coordinator is responsible for determining if a promoter/preparer investigation should be assigned to an ATAT revenue officer. The ATAT Coordinator will consult with the local Examination AT manager to decide if or how a revenue officer might assist in the investigation. Generally, if the promoter/preparer or a related entity has a preexisting liability, assignment to an ATAT revenue officer is warranted.
- (3) The ATAT Coordinator will ensure assessed promoter/preparer penalties in their Area are assigned to ATAT revenue officers. See IRM 5.20.1.8, Collection ATAT Coordinator Responsibilities, for instruction on using the ENTITY system to identify these penalties in the Area queue.
- (4) See IRM 5.20.8, Abusive Tax Avoidance Transactions, Promoter/Preparer Investigations, for more information on promoter/preparer investigations.

5.20.1.8
(10-01-2024)
**Collection ATAT
Coordinator
Responsibilities**

- (1) The Collection ATAT Coordinator is responsible for ensuring that ATAT cases are controlled and transitioned properly from Examination to Collection. The table below lists the ATAT Coordinator responsibilities:

The ATAT Coordination will...	
a.	Act as a central Collection point of contact for Area employees for Collection/Examination ATAT issues.
b.	Coordinate Collection support for examinations involving ATAT taxpayers.
c.	Ensure appropriate assignment and routing of cases from Examination to Collection. This may include monitoring cases after the closing of an examination and prior to assessment and securing and delivering appropriate documents from examination files to Collection groups on cases identified for field assignment.
d.	Ensure appropriate assignment and routing of estate and gift tax cases to revenue officers designated and trained to work this specific inventory.
e.	Ensure Area ATAT cases are properly sub-coded in ICS at the time they are identified and assigned.
f.	Act as a resource person for Collection employees working ATAT investigations.
g.	Foster cooperative efforts between Collection, Examination and Criminal Investigation.
h.	Act as liaison for technical and case related ATAT issues between SB/SE analysts and revenue officers.
i.	Provide a central Collection point of contact for appropriate assignment and routing of cases from Appeals to Collection.
j.	Conduct periodic reviews of available ATAT inventory (ATAT hold file, ENTITY queries, Examination Stat 90 listings) to identify ATAT cases for prompt assignment to the field.
k.	Identify and monitor the status of Special Compliance Program (SCP) designations for revenue officers working ATAT cases. See IRM 5.20.2.2, Special Compliance Program Designation, for additional information.
l.	Serve as a subject matter expert and assist with training within the Area on emerging ATAT issues.

- (2) The Inventory Delivery System delivers certain ATAT cases directly to a designated ICS hold file established for each Area's ATAT program. The ICS hold files AOTOXX75, AOTOXX92, and AOTOXX93 are designated solely to receive the automated delivery of ATAT cases from the Inventory Delivery System and no other cases should be kept in this hold file, even cases assigned to ATAT through other means. The criterion for delivery is a case that has a balance due greater than \$100,000, and at least one module on the account has an ATAT Exam special project code, ATAT civil penalty code or is an estate and gift tax case. Each ATAT Coordinator has the responsibility to:
- Review the designated ICS hold file bi-weekly to select applicable work pertaining to their group or geographical area of coverage.
 - Monitor cases for assignment to a revenue officer.
 - Address any impending ASSED/CSED issues.

5.20 Abusive Tax Avoidance Transactions (ATAT)

- d. Ensure that only ATAT work that meets the criteria above is kept in the designated ATAT hold file and not commingled with other types of ATAT or general program casework.
- e. Ensure cases are not kept in the designated hold file for more than 120 days. If a case cannot be assigned within 120 days, it should be returned to the queue.

Note: There may be only one module with an ATAT code in a case. These cases are designated as high priority.

5.20.1.9 (10-01-2024) Assigning ATAT Cases within Collection

- (1) The ATAT Coordinator is the central contact point for ATAT cases within Collection. Although all revenue officers may work collection cases involving ATAT schemes, a Collection group manager may initiate a request to their Area's ATAT Coordinator to transfer cases to an ATAT group. The ATAT Coordinator will determine whether to accept case transfer based on workload priority and case appropriateness. If the case is not accepted for transfer, the ATAT Coordinator may offer the assistance of an ATAT revenue officer in working the case.
- (2) Cases with an ATAT ICS sub-code may be worked by a general program revenue officer. However, as defined in IRM 5.20.1.11, Prioritization of ATAT Work, ATAT promoters/preparers, Compliance Impact – High Profile ATAT cases, Refund Schemes, Exam Referrals on settlement initiatives and estate & gift tax cases generally should remain assigned within the ATAT program. The local ATAT Coordinator will determine whether to keep a case within the ATAT program or work with the general program to assign the case.

Example: When a taxpayer relocates outside the geographic area covered by the ATAT group, the ATAT Coordinator will ensure any investigation of assets in the taxpayer's original location is concluded. The ATAT Coordinator will generally transfer the case to the local ATAT Coordinator where the taxpayer resides. The local ATAT Coordinator will determine whether to assign the case to an ATAT revenue officer or work with a local general program group manager to assign the case to a general program revenue officer. Similarly, the ATAT Coordinator issuing an OI to research a taxpayer's assets may route the OI to the local ATAT Coordinator. The local ATAT Coordinator will either assign the OI to an ATAT revenue officer or work with a local group manager to assign the OI to a general program revenue officer.

5.20.1.10 (10-01-2024) Finding ATAT Inventory

- (1) ATAT Coordinators have several resources available to identify and assign the most productive ATAT cases. ATAT Coordinators should regularly check these resources to ensure high priority work is assigned to the field in a timely manner.
- (2) The **ATAT Inventory Delivery System** delivers certain ATAT cases directly to a single ICS hold file established for each Area's ATAT Program. ATAT Coordinators can directly assign cases from the ICS hold files. Since the Inventory Delivery System has limitations in finding and systemically delivering all appropriate ATAT work, the ATAT Coordinators may need to search the queue for additional ATAT work in order to meet revenue officer inventory needs.
- (3) ATAT Coordinators can search for balance due ATAT cases using several **ENTITY queries** which are stored under Entity- Module Management. The cases can be assigned from the queue through the ENTITY system. The

queries enable ATAT Coordinators to search for cases by Exam special project code, ATAT civil penalty code or a combination of the two. Examination uses special project codes to identify examinations from special projects, including those connected with Abusive Transactions. These codes are found on TXMOD for modules with a deficiency resulting from an ATAT examination.

Example: 424R 09292009 0.00 20094008 19277-272-20000-9 SOURCE-CD>40
SPCL-PROJ>0996

- (4) The queries can be run for all ATAT open or queue modules in the Area. ENTITY queries in Module Management do not always display a complete list of all balance due modules for the taxpayer's account. For modules that appear to be low priority in the ENTITY queries below, research IDRS to determine if additional modules not appearing on the report would convert the case into a higher priority. The following are National Public Queries available:

Query Name	Query Results
ATAT All Codes (Civ & Spec)	Lists ALL ATAT special project codes and civil penalty codes in one query
ATAT All Codes / Case = \$168K+ HIGH P	Lists ALL ATAT special project codes and civil penalty codes in one query, only includes modules that have a case balance of \$168,546 or more
ATAT CIVIL PENALTY CODE	Civil penalty code: 565, 594, 595, 596, 597, 598, 628, 631, 634, 636, 648, 650, 666, 687
ATAT ESTATE & GIFT NATIONAL	MFT: 51, 52, 53, 77 or 78
ATAT ESTATE & GIFT NATL \$168	MFT: 51, 52, 53, 77 or 78, only includes modules that have a case balance of \$168,546 or more
ATAT PROJECT CODE	Lists ATAT cases having Special Project Codes

Note: A complete list of the codes included in the query can be displayed by clicking F10 [DISP] after the query has been loaded.

- (5) The **Exam Closed Case Status 90 Report** is a report that is created by Exam Planning and Special Programs (PSP) using Exam ATAT project and tracking codes. Collection Policy receives the stat 90 listing quarterly and has the list run against IDRS to identify closed SB/SE Exam and LB&I ATAT cases with collection issues. SB/SE Collection Policy ATAT analysts provide the report to the ATAT Coordinators. The ATAT Coordinator may also contact their local PSP office to request an area stat 90 report.

5.20 Abusive Tax Avoidance Transactions (ATAT)

- (6) ATAT Coordinators can search for balance due estate & gift non-master file cases using **Automated Non-Master File (ANMF)**. Request access to ANMF through BEARS. A query under "Research Open Non-Master File Account" can be performed using MFT 53 and 54.

5.20.1.11 (10-01-2024) Prioritization of ATAT Work

- (1) Entity Risk level scores are established for ATAT casework in order to assist in the assignment of priority cases to ATAT revenue officers. However, these scores do not always reflect the priorities established for Collection ATAT cases in automated collection systems. ATAT- Collection will prioritize and work ATAT cases in the following order:

- a. ATAT Promoters/ Preparers – A balance due account for taxpayers involved in an abusive tax avoidance transaction, who are the subject of an approved IRC 6700 or 6701 investigation, will be the highest priority cases for revenue officers. The risk level for promoter/preparer penalty (IRC 6700/6701) cases is high priority.

Note: The ATAT Coordinator is responsible for determining if a pre-assessed promoter/preparer investigation should be assigned to an ATAT revenue officer after consulting with the Examination ATTI manager. See IRM 5.20.8.4, Coordination with the Examination Function, for more information.

- b. Compliance Impact – High Profile ATAT Cases – Any case involving promoter associates, promoter trustees, other close involvement with the promoter, and any cases with unpaid balance of assessments in excess of \$1 million are considered of the highest priority work for ATAT revenue officers. The risk level for these cases is high priority.
- c. Refund Schemes - If the case requires the use of jeopardy procedures to recover fraudulent refunds the case should be designated as high priority.
- d. Examination Referrals connected to a specific settlement or compliance initiative - These compliance initiatives have limited time frames and are established to encourage voluntary compliance. It is critical all necessary and appropriate actions be taken timely and coordinated with the referring operating division. These cases are designated as high priority.
- e. Estate & Gift Tax Cases - For revenue officers designated to work estate & gift inventory, any case with an unpaid balance of assessment more than \$100k will be designated as high priority.
- f. Large Dollar ATAT Cases – Large dollar cases, for ATAT purposes, are those with unpaid balance of assessments more than \$100,000 (IMF cases). This includes cases delivered to the designated hold files from the ATAT Automated Inventory Delivery system, which may include non-master file accounts. These cases are designated as high priority.
- g. Estate & gift tax cases for any amount are assigned based on the systemic risk score assigned to each case.
- h. Lower dollar ATAT cases - Lower dollar cases, for ATAT purposes, are those with unpaid balance of assessments less than \$100,000 (IMF case) that are not whipsawed. The risk level for these cases is medium priority.