



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.4.4

MARCH 14, 2025

## EFFECTIVE DATE

(03-14-2025)

## PURPOSE

- (1) This transmits revised IRM 8.4.4, Appeals Docketed Cases, Examination Assistance Requests.

## MATERIAL CHANGES

- (1) Added Program Scope and Objectives with related subsections to comply with IRM 1.11.2.2.4, Address Management and Internal Controls. See IRM 8.4.4.1, Program Scope and Objectives, and IRM 8.4.4.1.1, Background, through IRM 8.4.4.1.6, Related Resources. As part of this addition, also:
  - Moved the paragraph labeled *Background* in the previously published revision of this IRM to new IRM 8.4.4.1 (1), Program Scope and Objectives;
  - Moved paragraph (2) in the previously published revision of IRM 8.4.4.1, Docketed Case Examination Assistance Request Overview, to paragraph (6) of new IRM 8.4.4.1.1 (6), Background; and
  - Moved IRM Exhibit 8.4.4-1, Examination Assistance Terms and Definitions, from the previously published revision of this IRM to new IRM 8.4.4.1.5 (2), Terms and Acronyms.
- (2) Updated the text to reference the new formal title of Appeals as codified in IRC 7803(e)(1) by the Taxpayer First Act: the IRS Independent Office of Appeals. See IRM 8.4.4.1 (1), Program Scope and Objectives.
- (3) In relevant part, incorporated Interim Guidance Memorandum AP-08-0823-0007, Updated Procedures for Certain No-Change Certifications and Docketed Examination Assistance Requests on Correspondence Examination and IMF Automated Underreporter Cases, throughout this IRM.
- (4) Referenced the Taxpayer Bill of Rights in IRM 8.4.4.1.1 (3), Background. Added Taxpayer Bill of Rights-related content in IRM 8.4.4.1.1 (4), Background, based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (5) Added reference to IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service. See IRM 8.4.4.1.6 (2), Related Resources.
- (6) Updated all references to the business operating division formerly known as *Wage & Investment (W&I)* to the division's new title: *Taxpayer Services*.
- (7) Revised information regarding Form 14362, Docketed Examination Assistance Issues and Results, including that it's now available, with certain fields auto-populated, in the Appeals Centralized Database System. See IRM 8.4.4.6.2, Form 14362 Instructions.
- (8) Made editorial changes throughout this IRM for clarity. Reviewed and revised text to incorporate plain language and correct grammatical errors, as well as to update website addresses, references to legal authorities, citations, and position titles.

## **EFFECT ON OTHER DOCUMENTS**

IRM 8.4.4, dated January 17, 2017, is superseded. This IRM incorporates, in relevant part, Interim Guidance Memorandum AP-08-0823-0007, Updated Procedures for Certain No-Change Certifications and Docketed Examination Assistance Requests on Correspondence Examination and IMF Automated Underreporter Cases, dated August 28, 2023.

## **AUDIENCE**

IRS Independent Office of Appeals (Appeals) employees

Patrick E. McGuire  
Acting Director, Operations Support

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8.4.4

Examination Assistance Requests

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8.4.4.1  
(03-14-2025)  
**Program Scope and Objectives**

- (1) *Purpose:* This IRM provides nationwide procedures for employees of the IRS Independent Office of Appeals (Appeals) to follow to request and secure examination assistance on docketed cases from originating examination source functions when a petitioner, representative, or attorney of record submits new information that, in the judgment of the Appeals technical employee (ATE), merits analysis by Compliance.
- (2) *Audience:* The primary users of this IRM section are ATEs and Appeals team managers (ATMs).
- (3) *Policy Owner:* Appeals Policy, Planning, Quality and Analysis (PPQ&A) is under the Director, Operations Support (OS).
- (4) *Program Owner:* Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization, and is under the Director, PPQ&A.
- (5) *Contact Information:* Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM.

8.4.4.1.1  
(03-14-2025)  
**Background**

- (1) Appeals is the only administrative function of the IRS with authority to consider settlements of tax controversies and has the primary responsibility to resolve these disputes, without litigation, to the maximum extent possible.
- (2) As stated in IRC 7803(e)(3), Purposes and Duties of Office, the Appeals mission is to resolve federal tax controversies without litigation on a basis that is fair and impartial to both the government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS.
- (3) Appeals accomplishes its mission by considering protested and Tax Court-docketed cases, holding conferences, and negotiating settlements in a manner which ensures Appeals employees are familiar with and follow the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers.
- (4) The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (5) This IRM provides guidance and information to assist ATEs in meeting the Appeals mission when working docketed cases, specifically with respect to cases in which new information is presented to the ATE.
- (6) Standard docketed case examination assistance (EA) request procedures ensure:
  - a. Compliance has the opportunity to examine information provided by petitioning taxpayers to Appeals that was not previously provided to Compliance, consistent with the mission, roles and responsibilities associated with the affected Compliance personnel; and

- b. All petitioners receive consistent treatment when they provide new information not previously considered by Compliance.

8.4.4.1.2  
(03-14-2025)

#### Authority

- (1) IRM 1.2.2.9.1, Delegation Order 8-1 (formerly DO-60, (Rev. 7)), Appeals Functions. Settlement of Cases Docketed in the United States Tax Court, describes the general grants of authority to the Office of Chief Counsel (Counsel) and Appeals on cases docketed before the United States Tax Court.
- (2) Rev. Proc. 2016-22, which supersedes Rev. Proc. 87-24, provides more specific guidance on how docketed cases are handled by Counsel and Appeals.
- (3) See also 26 CFR 601.106, Appeals Functions.

8.4.4.1.3  
(03-14-2025)

#### Responsibilities

- (1) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

8.4.4.1.4  
(03-14-2025)

#### Program Reports

- (1) PPQ&A provides trend and data analyses and detailed summary reports for Appeals.

8.4.4.1.5  
(03-14-2025)

#### Terms and Acronyms

- (1) See IRM Exhibit 8.1.1-1, Common Terms Used in Appeals, for common terms and definitions used in IRM Part 8. Terms listed in that exhibit are not reproduced in this section.
- (2) The following table provides definitions of specific terms used in this IRM:

Term	Definition
Campus Liaison (CL)	The Campus Liaison (CL) is the appropriate, designated employee who will review and approve/deny the initial request. If approved, the CL may provide the EA himself/herself or may assign the EA work to another examiner.
Compliance	Represents the Examination-related activities of the following business operating divisions and functions: <ul style="list-style-type: none"> <li>• Large Business &amp; International (LB&amp;I);</li> <li>• Small Business/Self-Employed (SB/SE);</li> <li>• Tax-Exempt and Government Entities (TE/GE); and</li> <li>• Taxpayer Services (TS)</li> </ul>
Correspondence Exam	For purposes of this IRM, Correspondence Exam refers to campus correspondence examination teams in either SB/SE or TS.
Examination case	A case involving income taxes, employment taxes, estate taxes, gift taxes, excise taxes, and/or related penalties.

Term	Definition
Examination Assistance Point of Contact (EA POC)	The Compliance Manager, Coordinator, CL, etc., designated to receive, review, and approve/deny the EA request. If approved, the EA POC may provide the EA or may assign the EA work to another Examiner.
Examiner	Collectively refers to Compliance employees conducting EA work.
IRS Notice	Includes a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the IRS's position on the particular tax matters and provides U.S. Tax Court rights.

8.4.4.1.6  
(03-14-2025)  
**Related Resources**

- (1) This IRM is the primary source of guidance to Appeals on handling docketed cases with new information. The text of this IRM contains various references to assist employees who work docketed cases that may potentially generate new information not previously considered by the Compliance function.
- (2) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.

8.4.4.2  
(03-14-2025)  
**Docketed Case  
Examination Assistance  
Request Overview**

- (1) Appeals may receive new information from a petitioner, representative, or attorney of record on a docketed case, that in the judgment of the assigned ATE merits analysis by Compliance. When new information is received in Appeals in a non-docketed case, Appeals can return the case and release jurisdiction to the originating function. However, that is not possible for docketed cases. By statute, the jurisdiction of a docketed case **must** remain with Counsel (or Appeals, if referred for settlement).

**Note:** Analysis means categorizing, sorting, or reviewing large volumes of records, or requiring additional steps or reasoning to reach a conclusion.

- (2) The Step-Action table, below, provides an overview of the EA request process:

Step	Action	Reference
1.	Appeals receives new information not previously made available to Compliance and determines if the case meets EA prerequisites.	<ul style="list-style-type: none"> <li>• IRM 8.4.4.4, Examination Assistance Criteria</li> <li>• IRM 8.4.4.4.1, New Information Received in Appeals</li> <li>• IRM 8.4.4.4.2, 60-Day Requirement</li> </ul>

Step	Action	Reference
2.	If the case meets the EA prerequisites, and the case is a regular docketed case, the ATE must contact the assigned Counsel attorney before requesting EA.	IRM 8.4.4.5, Counsel Contact Required
3.	ATE prepares EA package and emails it to the ATM for review, approval, and forwarding to designated EA POC for the originating Compliance function.	IRM 8.4.4.6, Examination Assistance Request Package <ul style="list-style-type: none"> <li>• Form 14361, Docketed Examination Assistance Request - Jurisdiction Not Released</li> <li>• Form 14362, Docketed Examination Assistance Issues and Results</li> <li>• Copy of the IRS Notice (for this purpose, an "IRS Notice" includes a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the IRS's position on the particular tax matters and provides U.S. Tax Court rights)</li> <li>• An electronic copy of the new information for cases in which EA is requested from a group in Individual Master File Automated Underreporter (IMF AUR), SB/SE correspondence examination, or TS correspondence examination (the last two to be referred to collectively in this IRM as <i>Correspondence Exam</i>).</li> </ul>
4.	ATM reviews, and either: <ol style="list-style-type: none"> <li>1. Approves and forwards to designated EA POC, or</li> <li>2. Denies and returns EA package to ATE for appropriate action.</li> </ol>	IRM 8.4.4.7, Appeals Team Manager Actions
5.	EA POC approves/denies EA request.	IRM 8.4.4.8, Examination Assistance Point of Contact Actions
6.	Approved EA request assigned to an examiner and ATE notifies petitioner of the approved EA request.	<ul style="list-style-type: none"> <li>• IRM 8.4.4.9, Appeals Technical Employee Actions</li> <li>• Letter 4642, Docketed Case Examination Assistance</li> </ul>
7.	ATE and examiner coordinate the method and timing of delivery of new information and related case file information to the examiner.	IRM 8.4.4.9, Appeals Technical Employee Actions <b>Reminder:</b> This step is not necessary for referrals to AUR IMF or Correspondence Exam, as the ATE already provided the new information to the examiner as part of the EA request package. See Step 3, above.



Step	Action	Reference
8.	Examiner: 1. Reviews and examines new information 2. Provides the examiner's findings to the ATE using Form 14362, Docketed Examination Assistance Issues and Results 3. Returns new information, case file information, and any EA work papers to the ATE.	IRM 8.4.4.10, Approved Examination Assistance - Overview of Compliance Actions
9.	ATE notifies petitioner of the EA results	IRM 8.4.4.9, Appeals Technical Employee Actions
10.	Administrative actions related to the above steps (recordations of action, input of coding, reporting of time, etc.)	IRM 8.4.4.11, Examination Assistance Tracking

8.4.4.3  
(03-14-2025)  
**Examination Assistance  
on Select Campus  
Cases**

- (1) If a docketed case is based on a statutory notice of deficiency (SND) issued by: (i) an IMF AUR group, or (ii) a Correspondence Exam group, then any new information received by Appeals that was not previously made available to IRS Compliance and that relates to issues determined in the SND will be deemed to merit analysis by the originating function in IRS Compliance. See IRM 8.4.4.4 (1), item 3, Examination Assistance Criteria, below. If not already in electronic format, the new information should be scanned. The new information should then be uploaded to the relevant case record in the Appeals Centralized Database System (ACDS).

**Exception:** If the taxpayer provides new information for only the penalty (or penalties) determined in an SND issued by an IMF AUR or Correspondence Exam group, Appeals will not return the case to the originating function. Instead, Appeals will consider the new information and attempt to settle the case based on that new information.

8.4.4.4  
(03-14-2025)  
**Examination Assistance  
Criteria**

- (1) The ATE will request EA when these three criteria are met:
- New Information Received in Appeals** - Appeals received new information not previously made available to Compliance from a petitioner, authorized representative, or attorney of record on a docketed case. IRM 8.4.4.4.1, New Information Received in Appeals, provides additional guidance on identifying types of new information received in Appeals meeting this criteria.
  - 60-Day Requirement** - There must be at least 60 calendar days remaining before the Tax Court calendar date on the date the ATM sends the request to the EA POC, and
  - New Information Merits EA** - The new information must merit analysis by Compliance.

**Note:** The ATE must physically secure the new information to review it to determine if it merits analysis by Compliance. IRM 8.6.1.7.5 (1), Taxpayer Provides New Information, defines "analysis."

**Reminder:** As explained in IRM 8.4.4.3 (1), Examination Assistance on Select Campus Cases, above, new information received in Appeals on cases for which the SND was issued by an IMF AUR group or a Correspondence Exam group will generally be deemed to merit analysis by Compliance, unless such new information relates solely to any penalty determined in the SND or is not related to the issues determined in the SND.

8.4.4.4.1  
(01-17-2017)  
**New Information  
Received in Appeals**

(1) New information is information received in Appeals from the petitioner, authorized representative, or attorney of record not previously made available to Compliance for consideration prior to issuance of the IRS Notice, relating to issues:

- Previously examined,
- Raised in the petition, or
- Raised by the Government in its pleadings.

(2) New information includes:

- New information, evidence, or documentation.
- A relevant new issue for which Counsel has provided written guidance on whether or not the issue requires a formal amendment to the Tax Court petition.

**Note:** Refer to IRM 8.4.1.9.3, New Issues in Docketed Cases, for the actions the ATE is required to take prior to requesting assistance from Compliance.

- A new theory or alternative legal argument warranting review and comment by Compliance in the ATE's judgment, before the ATE can fully evaluate the hazards of litigation.

8.4.4.4.2  
(01-17-2017)  
**60-Day Requirement**

- (1) Use the table below to determine if the case meets the 60-day requirement and then take the next appropriate action:

If...	Then...
<b>Less than 60 calendar days remain before the Tax Court calendar date</b>	<p>Do not seek EA. Instead, either:</p> <ol style="list-style-type: none"> <li>1. Close the case to Counsel for trial preparation, or</li> <li>2. Attempt to settle the case solely on the basis of all the information in the case file and your assessment of the probative value of the new information in determining the hazards of litigation.</li> </ol> <p>Complete standard procedures in accordance with current IRM requirements to complete the case and close it to ATM. When closing a case for trial preparation, the ATE should still assist Counsel in determining the impact of the new information on litigating hazards.</p>
<b>At least 60 calendar days remain before the Tax Court calendar date on the date the ATM sends the request to the EA POC</b>	<p>Review the new information. In the ATE's judgment, does it merit analysis by Compliance?</p> <ul style="list-style-type: none"> <li>• <b>If yes</b> - See IRM 8.4.4.5, Counsel Contact Required, in advance of preparing an EA request. See IRM 8.4.4.6, Examination Assistance Request Package, for procedures and instructions on EA request preparation.</li> <li>• <b>If no</b> - The ATE will evaluate the new information and determine its impact in attempting to settle the case. Do not proceed with any further EA request actions.</li> </ul>

8.4.4.5  
(01-17-2017)  
**Counsel Contact Required**

- (1) If the case is a regular docketed case and meets the EA prerequisites, the ATE must contact the assigned Counsel attorney before requesting EA to:
- Apprise Counsel of the new information received.
  - Allow Counsel to request that Appeals return the case to its jurisdiction for trial preparation, pursuant to Rev. Proc. 2016-22, section 3.08.
- (2) If Counsel does not promptly request the return of the case, the ATE should:

- Ensure that Counsel has identified any file information that needs to be retained in support of its work on the case (i.e., Tax Court-related documents, etc.) and/or otherwise advised the ATE of any Tax Court actions. If Counsel requests to retain any information that would have an impact on EA, the ATE should provide a copy of the information to the examiner.
- Follow standard procedures for requesting EA

**Note:** The ATE will document such contact and discussion in the Case Activity Record (CAR).

**Caution:** Keep in mind at least 60 calendar days must remain before the Tax Court calendar date on the date the ATM sends the request to the EA POC.

**Note:** Counsel contact is not required for S docketed cases.

8.4.4.6  
(03-14-2025)

**Examination Assistance  
Request Package**

- (1) Following any required discussion with Counsel, the ATE will:
  - a. Determine the EA POC. See IRM 8.4.4.8.2, Examination Assistance Point of Contact. Note that the EA POC for IMF AUR and Correspondence Exam cases will be a generic email address for the site that issued the SND.
  - b. Prepare an encrypted email to the ATM requesting review and approval. Attach the EA request package files to the email.
- (2) The **EA Request Package** includes the following electronic files:

Document	Instructions
Form 14361, Docketed Examination Assistance Request - Jurisdiction Not Released.	<p>This form is used by Appeals employees to request EA on docketed cases that remain in Appeals' jurisdiction.</p> <ol style="list-style-type: none"> <li>1. The ATE <b>must</b> access and generate this form from the Appeals Generator of Letters and Forms (APGolf) sub-system of ACDS. Generating the form from APGolf captures data for feedback loop purposes and attaches a PDF as a case-file attachment.</li> </ol> <p><b>Note:</b> ACDS will name the file using this format: MM-DD-YYYY(Date)_NN.NN.NN (Time Stamp)_TP-Name(Last First)_WUNOXXXXXX_NNNN (ACDSUserID).pdf</p> <ol style="list-style-type: none"> <li>2. The form will auto-populate with the petitioner's information. Complete all other fields</li> <li>3. Complete the form to provide an explanation of the new information and the basis of the EA request.</li> <li>4. See IRM 8.4.4.6.1, Form 14361 Instructions.</li> </ol>

Document	Instructions
Form 14362, Docketed Examination Assistance Issues and Results.	<p>This form is included in the EA request package from Appeals and used by Compliance to approve or deny the EA request and provide the EA issues and results to Appeals. Appeals will also use the form to track certain EA process data.</p> <ol style="list-style-type: none"> <li>1. Access and generate the form from APGolf category <b>Docketed</b> in ACDS, so certain fields can be automatically populated from data already entered in ACDS.</li> <li>2. Partially complete Form 14362, Docketed Examination Assistance Issues and Results, as indicated in IRM 8.4.4.6.2, Form 14362 Instructions.</li> <li>3. Save the fillable PDF form using the following format: F-14362_NAME_Docket-No_WUNOXXXXXX.pdf <ul style="list-style-type: none"> <li>• NAME = 4-character name control</li> <li>• Docket-No = Numeric docket number</li> <li>• WUNOXXXXXX = 10-digit workunit number</li> </ul> </li> </ol> <p><b>Note:</b> Do not “print to Adobe” to save this form. This removes the fillable formatting features that Compliance will need to use to complete the form to return to Appeals.</p>
IRS Notice, a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the IRS’ position on the particular tax matters and provides U.S. Tax Court rights.	<p>Provide a copy of the IRS Notice and relevant attachments to the IRS Notice, if available.</p> <p><b>Note:</b> Use the electronic copy of the petition attached to ACDS as a case-file attachment if it includes a copy of the notice of deficiency. You don’t need to delete the petition from the file.</p>

Document	Instructions
<p><b>Only</b> for cases that originated in IMF AUR or Correspondence Exam, an electronic copy of the new information</p>	<ul style="list-style-type: none"> <li>For EA requests on cases originating from IMF AUR or Correspondence Exam, the new information should be scanned (if necessary) and uploaded in ACDS as a case-file attachment.</li> <li>Save the PDF file using the following format: New Information_NAME_Docket-No_WUNOXXXXXX.pdf</li> <li>This PDF file should also be included in the EA request package sent to the ATM so the IMF AUR or Correspondence Exam group can receive it as soon as possible.</li> </ul> <p><b>Reminder:</b> The new information should only be included in the EA request package if the originating function is IMF AUR or Correspondence Exam. For all other cases, do <b>not</b> include the new information in the EA request package.</p>

(3) Use the email template below to prepare your request for ATM approval:

**EA Request Email Template - To ATM**

Email Part	Description of Entry
To:	Your ATM
Subject:	<p>EA Request - Docket No. NNNNN-YYC</p> <p><b>Note:</b> C = Character(s) used by the Tax Court to designate different types of cases, such as <i>S</i> for a <i>small</i> or “S” case. See IRM 8.4.1.3.1, Designations Identifying Types of Docketed Cases.</p>
Attachments:	<ul style="list-style-type: none"> <li>F-14362_NAME_Docket-No_WUNOXXXXXX.pdf</li> <li>SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used)</li> <li>New Information_NAME_Docket-No_WUNOXXXXXX.pdf (only to be included if the originating function is IMF AUR or Correspondence Exam)</li> </ul>

Email Part	Description of Entry
Body:	<p>Please review and approve the attached EA request. I received and reviewed new information not previously made available to Compliance. In my judgment, it merits analysis by Compliance. Form 14361 is attached to ACDS for your electronic signature.</p> <p><i>Insert for regular docketed cases:</i> I notified the assigned Counsel attorney of my intent to request EA.</p> <p><b>Insert if the originating function is IMF AUR or Correspondence Exam:</b> Because the originating function of this case is IMF AUR or Correspondence Exam, I have also attached an electronic copy of the new information received from the taxpayer.</p> <p><i>Insert if calendared:</i> <b>Tax Court calendar date: MM/DD/YYYY</b></p> <p>The EA POC is: [insert the email address of the EA POC]</p> <p>Please copy me when you send the approved request to the EA POC.</p> <p>Your signature block</p>

8.4.4.6.1  
(03-14-2025)

**Form 14361 Instructions**

- (1) Form 14361, Docketed Examination Assistance Request - Jurisdiction Not Released, is in APGolf Category *Transmittals*.
- (2) Changes to ACDS database fields (yellow fields on the APGolf input page) are not retained beyond the creation of the form. Data from these ACDS database fields is used when Appeals shares feedback loop data with the source functions.
- (3) Changes to Form 14361 capture fields (white fields on the APGolf input page) are retained from the last Form 14361 generated for the case from ACDS. Change incorrect data in a Form 14361 field by changing the data from the APGolf input page and re-generating the form. Do not merely edit the PDF form.
- (4) Form 14361 line-by-line instructions:



***Docketed Examination Assistance (EA) Request  
Jurisdiction Not Released***

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
<b>Part A - Case Identification</b>			
Taxpayer name (as shown on U.S. Tax Court petition)	Auto-populates with the TPNAME on ACDS. Changes to the TPNAME are not retained beyond the creation of this form.	Yes	No
Identification number	Auto-populates with the SSN/EIN from ACDS.	Yes	No
MFT code	Auto-populates with the MFT on ACDS.	Yes	No
Docket number	Auto-populates with the DKTNO on ACDS.	Yes	No
Taxable Year(s) or Tax Period(s)	Auto-populates with up to 12 tax periods on ACDS.	Yes	No
Contact phone number	Leave blank. Compliance must contact the ATE before contacting the petitioner, authorized representative, or attorney of record. The ATE will identify the appropriate party for such interaction. <b>Note:</b> After first contacting the ATE, the examiner may, at their discretion, directly contact the petitioner, authorized representative, or attorney of record, e.g., to issue an Information Document Request (IDR), provide a summary of EA results, or otherwise interact with the appropriate party to contact for any other reason, as needed, to make a determination on the EA issue(s).	No	Yes
<ul style="list-style-type: none"> <li>• Taxpayer</li> <li>• Representative</li> </ul>	Leave blank.	No	Yes
Representative's Name	Leave blank.	No	Yes
PBC	Auto-populates with the Primary Business Code (PBC), also called PRIBUSCD on ACDS.	Yes Display only on the input page. Do not edit on PDF.	No

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Project code	Auto-populates with the PROJCD on ACDS. Displays on the input page, and can't be edited.	Yes Display only on the input page. Do not edit on PDF.	No
Case type (should agree with MFT code above)	Make a selection from the drop-down list: <ul style="list-style-type: none"> <li>• Income Tax</li> <li>• Employment Tax</li> <li>• Estate &amp; Gift</li> <li>• Other</li> </ul> <b>Note:</b> If you select "Other", you must also complete the "Other description" box, which only opens when you select "Other".	No	Yes
<b>Part B - From Appeals</b>			
Requested by	Auto-populates with your name on ACDS.	Yes	No
Phone number	Auto-populates with your phone number on ACDS.	Yes	No
Extension	Auto-populates with your extension, if any, on ACDS.	Yes	No
Mailing address	Auto-populates with your address on ACDS.	Yes	No
Date EA requested	Auto-populates with the current date. You can change this date.	No	Yes

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Main EA issue	<p>Make the appropriate selection from the drop-down list:</p> <ul style="list-style-type: none"> <li>• F1040 Sch. A Itemized Deductions</li> <li>• F1040 Sch. C/F Income</li> <li>• F1040 Sch. C/F Expenses</li> <li>• F1040 Sch. D Capital Gains/Losses</li> <li>• F1040 Sch. E Income</li> <li>• F1040 Sch. E Expenses</li> <li>• F1040 Other Income</li> <li>• F1040 Personal/Dependency Exemptions</li> <li>• F1040 S/E Tax</li> <li>• F1040 Standard Deduction</li> <li>• F1065/1120 Income</li> <li>• F1065/1120 Expenses</li> <li>• Other Taxes</li> <li>• Tax Credit(s)</li> <li>• Withholding or Prepayment Credits</li> <li>• Employment Tax Issues</li> <li>• Estate and Gift Issues</li> <li>• Penalties</li> <li>• Other</li> </ul> <p><b>Note:</b> If you select “Other”, you must also complete the “Other description” box, which only opens when you select “Other”.</p>	No	Yes
Approved by	Auto-populates with your manager’s name on ACDS.	Yes	No
Date approved	Leave blank. The approver will electronically sign the PDF, thus entering a date approved.	No	Yes
Phone number	Auto-populates with your manager’s phone number on ACDS.	Yes	No
Extension	Auto-populates with your manager’s extension, if any, on ACDS.	Yes	No
<b>Part C - To Examination</b>			
No show/No response in Examination	Check this box if there are clear indications in the administrative file that the case was a <i>No show/No response</i> in Examination.	No	Yes
EA request sent to	Enter the EA POC’s email address. Note that the EA POC for IMF AUR and Correspondence Exam cases will be a generic email address for the site that issued the SND.	No	Yes

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Phone number	Enter the EA POC's phone number. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF AUR and Correspondence Exam cases.	No	Yes
Extension	Enter the EA POC's extension, if any. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF AUR and Correspondence Exam cases.	No	Yes
<b>Part D - Basis for Request</b>			
New Evidence	Check this box if you received new evidence not previously made available to Compliance.	No	Yes
New Issue	Check this box if the petitioner raised a new issue not previously made available to Compliance.	No	Yes
<b>Part E - Area Counsel Contact Information</b>			
Area Counsel contact	Enter the assigned Counsel attorney's name.	No	Yes
Phone number	Enter the assigned Counsel attorney's phone number.	No	Yes
Extension	Enter the assigned Counsel attorney's extension, if any.	No	Yes
<b>Part F - Explanation</b>			
Explanation	<p>To indicate the priority nature of your EA request, begin Part F with this statement:</p> <p>"Tax Court calendar date is MM/DD/YYYY. Please complete EA by MM/DD/YYYY." If the Tax Court has not yet set the calendar date, indicate "currently unscheduled" in place of "MM/DD/YYYY" above.</p> <p>Enter a date no less than 45 days from the date of the request and determine the date based upon the needs of the case, including the Tax Court calendar date. Enter a narrative explanation of the new information and the basis of the EA request. ACDS captures a maximum of 512 characters and provides a count-down of the number of characters remaining.</p>	No	Yes

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Explanation Continuation	Check this box if you need more room to continue your narrative explanation. <b>Caution:</b> ACDS does not save the information you enter in this section. Consider saving the information you enter in this section in a Word document outside of ACDS in case you need to make any changes or correct errors you discover when proofreading your form.	No	No
Save as Case File Attachment	Check this box to: <ul style="list-style-type: none"> <li>• Save and attach the form in PDF format</li> <li>• Name the file using the approved naming convention</li> <li>• Add your name in the Name column and "Form 14361" in the "Description" column.</li> <li>• Captures data for feedback loop purposes</li> </ul>	N/A	N/A
Save Form	Generates form and opens it in PDF.	N/A	N/A
Reset Form	Resets all fields. Yellow fields you changed will reset to the database value. White fields will reset to blank or the default value.	N/A	N/A

8.4.4.6.2  
(03-14-2025)

#### Form 14362 Instructions

- (1) Form 14362, Docketed Examination Assistance Issues and Results, is available in APGolf category **Docketed**.
- (2) Form 14362, Docketed Examination Assistance Issues and Results, line-by-line instructions:

#### ***Docketed Examination Assistance Issues and Results***

Field	Entry
<b>Part A - Case Identification</b>	
Taxpayer name (as shown on U.S. Tax Court petition)	Auto-populates with the TPNAME from ACDS.
Identifying number	Auto-populates with the Primary SSN/EIN from ACDS.
MFT code	Auto-populates with the MFT from ACDS.
Docket number	Auto-populates with the DKTNO from ACDS.
Taxable year(s) or tax period(s)	Auto-populates with the tax periods from ACDS.

Field	Entry
PBC	<p>Auto-populates with the PBC code from ACDS. The PBC, a 3-digit code, is also called the PRIBUSCD. PBC is a required entry on ACDS. You can locate the PBC from the <i>Search Case</i> screen in the following locations:</p> <ul style="list-style-type: none"> <li>Case level: The 3-digit PBC is found in the PRIBUSCD field</li> <li>Return level on the <i>Summary Return Information</i> screen: Under the BodCd column heading in position one through three</li> <li>Return level on the <i>Detail Return Information</i> screen for the most recent tax period in the workunit: The 3-digit PBC is found in the PRIBUSCD field</li> </ul>
SBC	<p>Enter the SBC code, if any. The Secondary Business Code (SBC), a 3-digit code, is also called the SECBUSCD. SBC is not a required entry on ACDS for non-AIMS cases. You can locate the SBC, if any, from the <i>Search Case</i> screen in the following locations:</p> <ul style="list-style-type: none"> <li>Return level on the <i>Summary Return Information</i> screen: Under the BodCd column heading in position four through six</li> <li>Return level on the <i>Detail Return Information</i> screen for the most recent tax period in the workunit: The 3-digit SBC is found in the SECBUSCD field</li> </ul>
Group/Org	<p>Enter the Group/Org code, if any. The Group/Org code (EGC), a 3-digit code, is also called the EMPGRCD. EGC is not a required entry on ACDS for non-AIMS cases. You can locate the EGC, if any, from the <i>Search Case</i> screen in the following locations:</p> <ul style="list-style-type: none"> <li>Return level on the <i>Summary Return Information</i> screen: Under the BodCd column heading in position seven through nine</li> <li>Return level on the <i>Detail Return Information</i> screen for the most recent tax period in the workunit: The 3-digit EGC is found in the EMPGRCD field</li> </ul>
Project Code	<p>Auto-populates with the Project Code from ACDS (if any). The Project Code, a 4-digit code, is also called the PROJCD. The Project Code is not a required entry on ACDS. You can locate the Project Code, if any, from the <i>Search Case</i> screen at the Case level. The 4-digit Project Code is found in the PROJCD field.</p>
<b>Part B - Examination Assistance Approved/Denied</b>	
EA point of contact name	<p>Enter the EA POC's name. Note that this field should be left blank if the SND was issued by an IMF AUR or a Correspondence Exam group.</p>
Email address	<p>Enter the EA POC's email address. Note that the EA POC for IMF AUR and Correspondence Exam cases will be a generic email address for the site that issued the SND.</p>
Phone number	<p>Enter the EA POC's phone number. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF AUR and Correspondence Exam cases.</p>

Field	Entry
Extension	Enter the EA POC's extension, if any. Note that neither a phone number nor an extension will be provided for EA Points of Contact for IMF AUR and Correspondence Exam cases.
Exam Assistance Approved/ Denied	Leave blank.
If "Denied", select or write-in reason	Leave blank.
Approved by	Leave blank.
Title	Leave blank.
Date	Leave blank.
<b>Part C - Issues and Results</b>	<b>Note:</b> Use one issue section per issue per tax year/period.
Issue No.	Auto-populated.
Issue	Enter a brief description of the issue.
Year/Period	Enter one tax year/period.
Per Return	Enter the amount claimed per return.
Corrected	Leave blank.
Adjustment	Leave blank.
Explanation	Leave blank.
Add New Issue	The published form opens with sections for three issues. Click on the "Add New Issue" button to add a new issue section for additional issues and/or tax years/periods, or click on the "X" next to the "Adjustment" field to delete an issue section. The form is programmed to add pages as needed for the number of issue sections entered.
<b>Part D - Examiner's Information</b>	
Examiner	Leave blank.
Phone number	Leave blank.
Extension	Leave blank.
Date EA assigned to examiner	Leave blank.
Date examiner completed EA	Leave blank.
Total examiner time charged to EA case	Leave blank.
<b>Part E - Manager's Approval (as required)</b>	<b>Note:</b> The requirement for managerial approval is at Examination's discretion and a signature is not required for Appeals to accept the EA findings.

Field	Entry
Signature	Leave blank.
Title	Leave blank.
Date	Leave blank.

**Reminder:** Save the fillable PDF form using the following format:  
F-14362\_NAME\_Docket-No\_WUNOXXXXXX.pdf

8.4.4.7  
(03-14-2025)

**Appeals Team Manager  
Actions**

- (1) The ATM will receive the EA request package by encrypted email, review it, and approve or not approve it.



If the ATM...	Then the ATM will...
Approves EA Request	<ol style="list-style-type: none"> <li>1. Open the Form 14361 from ACDS Case File Attachments</li> <li>2. Save and rename Form 14361 to a temporary location on their computer. Use this naming convention: F-14361_NAME_Docket-No_WUNOXXXXXX.pdf <ul style="list-style-type: none"> <li>• NAME = 4-character name control</li> <li>• Docket-No = Numeric docket number</li> <li>• WUNOXXXXXX = 10-digit workunit number</li> </ul> </li> <li>3. Sign Form 14361 electronically.</li> <li>4. Upload the electronically signed Form 14361 to the ACDS workunit as a case-file attachment.</li> <li>5. Delete unsigned Form 14361 case-file attachment(s).</li> <li>6. Prepare an encrypted email to the EA POC, and attach the EA package documents: <ul style="list-style-type: none"> <li>• F-14361_NAME_Docket-No_WUNOXXXXXX.pdf</li> <li>• F-14362_NAME_Docket-No_WUNOXXXXXX.pdf</li> <li>• SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used)</li> <li>• New Information_NAME_Docket-No_WUNOXXXXXX.pdf (only for cases originating from IMF AUR or Correspondence Exam)</li> </ul> </li> <li>7. Send the email/EA package (via encrypted email) to the appropriate EA POC within the originating function and copy the ATE.</li> </ol>

If the ATM...	Then the ATM will...
Does Not Approve EA Request	<ol style="list-style-type: none"> <li>1. Not sign Form 14361</li> <li>2. Return any EA request package to the ATE (via encrypted email) for appropriate action, such as <ul style="list-style-type: none"> <li>• Correction of the EA package</li> <li>• Additional consideration and resolution</li> <li>• Closing to Counsel for trial preparation</li> </ul> </li> </ol>

- (2) Use the email template below to prepare the EA request email to the EA POC:

***EA Request Email Template - To EA POC***

Email Part	Description of Entry
To:	EA POC
Subject:	<p>EA Request - Docket No. NNNNN-YYC</p> <p><b>Note:</b> C = Character(s) used by the Tax Court to designate different types of cases, such as <i>S</i> for a <i>small</i> or “S” case. See IRM 8.4.1.3.1, Designations Identifying Types of Docketed Cases.</p>
Attachments:	<ul style="list-style-type: none"> <li>• F-14361_NAME_Docket-No_WUNOXXXXXX.pdf</li> <li>• F-14362_NAME_Docket-No_WUNOXXXXXX.pdf</li> <li>• SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used)</li> <li>• New Information_NAME_Docket-No_WUNOXXXXXX.pdf (only for cases originating from IMF AUR or Correspondence Exam)</li> </ul>
Body:	<p>Please review the attached EA request package and complete Form 14362, Part B, as follows:</p> <ol style="list-style-type: none"> <li>1. Check “Approved” or “Denied”</li> <li>2. Select or write in the reason, if denied</li> <li>3. Electronically sign the form</li> <li>4. Enter your title</li> <li>5. Enter the date you approved or denied the request</li> </ol> <p>Insert if calendared: <b>Tax Court calendar date: MM/DD/YYYY</b></p> <p>Your signature block</p>

8.4.4.8

(01-17-2017)

**Examination Assistance  
Point of Contact Actions**

- (1) The EA POC will review the EA package, either approve or deny the request, and communicate that decision to the ATM.
  1. **If approved** - The EA POC assigns the EA request to an examiner and then advises the ATM of the assignment.
  2. **If denied** - The EA POC returns Form 14362, Docketed Examination Assistance Issues and Results, to the ATM indicating the reason the request was denied, using a reason on the drop-down list. If an EA POC denies an EA request, a process exists where the ATE and ATM (concerned that a significant risk to taxpayer compliance exists) can elevate the EA request to the Appeals Area Director (AD) for discussion with the EA POC's manager. See IRM 8.4.4.8.1, Examination Assistance Request Denied.

**Note:** The EA POC will communicate the decision to approve or deny an EA request to the ATM (and the ATM to the requesting ATE), generally within 30 calendar days.

8.4.4.8.1

(01-17-2017)

**Examination Assistance  
Request Denied**

- (1) The EA POC can deny the EA request. Form 14362, Docketed Examination Assistance Issues and Results, provides a drop-down list of reasons for denial and an "Other" write-in reason for denial. The EA POC either selects a reason from the drop-down list or writes in a reason and returns the signed Form 14362 denying EA to the ATM.
- (2) The ATM forwards the Form 14362, Docketed Examination Assistance Issues and Results, to the ATE for the administrative file. The ATM and ATE discuss the denial decision and impact of the decision on taxpayer compliance.

If, after discussing the EA denial, the ATM and ATE Decide...	Then...
<p>The EA denial poses a significant risk to taxpayer compliance.</p> <p><b>Note:</b> Deciding whether the EA denial poses a significant risk to taxpayer compliance is a judgment call. Consider whether substantially conceding or conceding Compliance's position in full could serve to undermine the taxpayer compliance of this petitioner, authorized representative, or attorney of record or the overall taxpayer compliance of the American public, if the decision was known.</p>	<ol style="list-style-type: none"> <li>1. ATM forwards EA package and concerns about the denial to the Appeals AD for review (via encrypted email). <ul style="list-style-type: none"> <li>• If the Appeals AD does not concur, the Appeals AD notifies the ATM (via encrypted email) of decision with a "Cc" to the ATE.</li> <li>• If the Appeals AD concurs, they will contact the EA POC's manager (POCM) (via phone or email) to discuss the EA denial concerns.</li> </ul> <p><b>Exception:</b> For Estate &amp; Gift Tax cases, the Appeals AD will contact the Workplan Selection and Delivery (WSD) Manager to discuss the EA denial concerns.</p> </li> <li>2. The Appeals AD discusses the concerns with the POCM or WSD. If, after discussion with the Appeals AD: <ul style="list-style-type: none"> <li>• The POCM or WSD agrees with Appeals' concerns and reverses the decision to deny the EA request, the POCM or WSD notifies the EA POC and the ATM resubmits the EA package.</li> <li>• The POCM or WSD does not agree with Appeals' concerns and upholds the denial of the EA request, the Appeals AD notifies the ATM (via phone or email) of the decision not to reverse the EA denial.</li> </ul> </li> </ol>

If, after discussing the EA denial, the ATM and ATE Decide...	Then...
The EA denial does not pose a significant risk to taxpayer compliance	<ul style="list-style-type: none"> <li>Where EA is not pursued, denied or not provided, Appeals will seek to resolve the case solely on the basis of all the information in the case file, as well as the new information provided by the petitioner, authorized representative, or attorney of record to support their position (without Compliance having an opportunity to review, examine, or rebut).</li> <li>ATE assesses the probative value of the new information in determining the hazards of litigation and attempts to reach a settlement with the petitioner, authorized representative, or attorney of record on the case. IRM 8.6.2.6.4, My Evaluation Section of the Appeals Case Memo (ACM), and its subsections, provides additional discussion on assessing the probative value of new information.</li> <li>ATE completes standard procedures in accordance with current IRM requirements to complete case and close it to ATM.</li> </ul>

(3) If the EA POC denies the EA request and EA denial is not reversed:

a. Do **not** remove Feature Code *EA*.

**Note:** IRM 8.4.4.9 (1), Appeals Technical Employee Actions, explains when the ATE adds Feature Code *EA* to the case.

b. Enter *EA DENIED* in LOC7 field. .

8.4.4.8.2  
(03-14-2025)  
**Examination Assistance  
Point of Contact**

(1) Use the *EA\_Routing\_Instructions* posted on the Case Routing page on the Appeals website to determine the correct EA POC. Generally, determining the EA POC is based on the PBC for that case on ACDS. But for statutory notices of deficiency issued by Correspondence Exam or IMF AUR, determine which group and campus issued the SND. Then find the generic email address for that group and campus on the EA Routing Instructions spreadsheet.

**Note:** Appeals will only request EA from the originating function as provided. If the originating function is unable to provide that assistance, elevate the issue to the ATM.

(2) Compliance's general business rules for determining the EA POC by PBC are in IRM 4.2.1.8.4.5, Examination Assistance Point of Contact.

8.4.4.9  
(03-14-2025)  
**Appeals Technical  
Employee Actions**

(1) Upon notification of the ATM's initial approval of the EA request (i.e., prior to a response from the EA POC), input Feature Code *EA* on ACDS.

(2) If the EA request is denied and not subsequently provided, the ATE must enter *EA DENIED* in the LOC7 field on ACDS.

- (3) If the EA request is approved and upon notification of the examiner assignment:
- a. Send Letter 4642, Docketed Case Examination Assistance, following existing correspondence procedures for docketed cases (i.e., send the letter to the petitioner (and a copy to the authorized representative, if applicable, indicating on the petitioner's letter that a copy was sent to the authorized representative) or the attorney of record, if any). Appeals uses this letter to inform a petitioner, authorized representative, or attorney of record that Appeals is sending their docketed case to a Compliance function for EA while retaining jurisdiction. The letter also apprises them of the ex parte restrictions set forth in section 1001(a)(4) of the Internal Revenue Service Restructuring and Reform Act of 1998.
  - b. Input Case Activity Record and Time Sheet (CARATS) Action/Sub-Action code *SU-RC* (Suspense - Review and Comment Requested) on the CAR using the date Appeals mailed EA Letter 4642, Docketed Case Examination Assistance, and select case status *E/ERC*.
  - c. Unless the EA request was made to an IMF AUR group or a Correspondence Exam group, promptly contact the examiner using available electronic means (e.g., phone, email, Issue Management System (IMS), etc.) to arrange for timely and efficient delivery of the new information and administrative file.
- (4) For cases that did not originate from an IMF AUR group or Correspondence Exam group, the ATE and examiner will coordinate and agree upon a method of delivery of the new information and related case file information to the examiner. Consider and use an agreed-upon method of delivery, including, but not limited to:
- Providing a workspace in the Appeals office for the examiner to perform EA
  - Mailing/shipping using standard procedures, including Form 3210, Document Transmittal, tracking and acknowledgement where required
  - Using available electronic means of transmitting information, such as encrypted email, Enterprise e-Fax (EEFax), IMS, etc.
  - Physically delivering (if the ATE and examiner are located in the same post of duty)

**Note:** The ATE will maintain physical possession of any original tax returns, original signed statute consents, and required Tax Court-related documents. If the examiner needs any of those documents to perform the requested EA, the ATE will provide copies. If the ATE and examiner are co-located and the examiner is providing EA in Appeals' workspace, the ATE may provide the entire original administrative file to the examiner and will secure the file information from the examiner at the end of the business day.

- (5) Upon receipt of the completed EA, the ATE will:
- a. Input CARATS Action/Sub-action code *SU-RX* code (case out of suspense) on the CAR using the date Appeals received the EA results. *SU-RX* automatically updates the case status from *E/ERC* to the status immediately preceding the suspense action.
  - b. Ensure that new taxpayer documentation retained and work papers created by the examiner have been forwarded to Appeals for inclusion in the case file.
  - c. Review the examiner's findings.

- d. Share the examiner's findings with the petitioner, authorized representative, or attorney of record for review and comment. When Appeals shares the examiner's findings and gives the petitioner, authorized representative, or attorney of record an opportunity to respond, if necessary, all parties involved can discuss the issues to resolve any miscommunications, misunderstandings, etc. Any and all such discussions will be conducted in accordance with the ex parte requirements of Rev. Proc. 2012-18 and IRM 8.1.10, Appeals Function - Ex Parte Communications.
- e. Upload the final Form 14362, Docketed Examination Assistance Issues and Results, received from Compliance to ACDS as a case-file attachment (for EA tracking purposes, post-review, etc.).

**Note:** The ATE will take the results of the examiner's findings and the petitioner's, authorized representative's, or attorney of record's response into consideration in settling the case. However, the ATE is not bound by the examiner's findings and may still exercise discretion and judgment in seeking to settle the case.

8.4.4.10  
(01-17-2017)  
**Approved Examination  
Assistance - Overview of  
Compliance Actions**

- (1) Appeals will not direct the examiner's actions in providing EA. The examiner's actions are governed by IRM 4.2.1.8.4, Docketed Case Examination Assistance, and its subsections. The examiner will not take actions noted in IRM 4.2.1.8.4.4.1(2), Examiner Responsibilities.

**Note:** Examiners have the discretion to contact the petitioner, authorized representative, or attorney of record; however, they must obtain the written concurrence of the assigned Counsel attorney. See IRM 4.2.1.8.4.4.1(3), Examiner Responsibilities.

8.4.4.11  
(01-17-2017)  
**Examination Assistance  
Tracking**

- (1) Appeals will use data obtained from ACDS to track EA requests:

Tracking Method	When Used
Feature Code <i>EA</i>	The ATE enters Feature Code <i>EA</i> upon notification of the ATM's initial approval of the EA request.
<i>EA DENIED</i>	The ATE enters <b>EA DENIED</b> in the LOC7 field of ACDS if the EA POC denies the EA request and does not reverse the EA denial.
CARATS Action/Sub-action Code <i>SU-RC</i> (Case in Suspense - Review and Comment Requested)	The ATE enters CARATS Action/Sub-Action code <i>SU-RC</i> on the CAR using the date Appeals mailed EA Letter 4642, Docketed Case Examination Assistance, and selects case status <i>E/ERC</i> .

Tracking Method	When Used
CARATS Action/Sub-action Code <i>SU-RX</i> (Case Out of Suspense - Review and Comment Received)	The ATE enters CARATS Action/Sub-action code <i>SU-RX</i> on the CAR using the date Appeals received the EA results. <i>SU-RX</i> automatically updates the case status from <i>E/ERC</i> to the status immediately preceding the suspense action.
CARATS Status Code <i>E/ERC</i>	Inactive - Appeals Requested Review and Comment
Form 14361	Appeals captures data from Form 14361 fields into tables when the form is generated from APGolf.