



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.21.2

FEBRUARY 8, 2022

EFFECTIVE DATE

(02-08-2022)

PURPOSE

- (1) This transmits revised IRM 8.21.2, Account and Processing Support(APS) Statute Responsibility.

MATERIAL CHANGES

- (1) IRM 8.21.2.1, Program Scope and Objectives and related subsections were added.
- (2) IRM 8.21.2.1.4 added TBOR content 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).
- (3) IRM 8.21.2.6.1 updated instruction on how to download Tackon ACDS software.
- (4) Updated references and links throughout.

EFFECT ON OTHER DOCUMENTS

IRM 8.21.2, Appeals Statute Responsibility - Account and Processing Support (APS) Statute Responsibility, dated October 15, 2014, is superseded.

AUDIENCE

Appeals

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8.21.2

Account and Processing Support (APS) Statute Responsibility

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8.21.2.1
(02-08-2022)

Program Scope and Objectives

- (1) Purpose: This IRM section describes the statute responsibilities for APS Employees. Specifically IRM 8.21.2 provides instruction on:
 - a. The statute responsibilities for APS employees;
 - b. When APS is responsible for the statute;
 - c. Verification of statutes and assessments/abatements;
 - d. Updating statutes on ACDS and AIMS; and
 - e. Statute actions on cases when a Statutory Notice of Determination is issued.
- (2) Audience: APS Employees, Managers, and Technical Advisors
- (3) Policy Owner: Policy, Planning, Quality and Analysis is under the Director of Case and Operations Support.
- (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 of Policy, Planning, Quality and Analysis.
- (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.

8.21.2.1.1
(02-08-2022)

Responsibilities

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

8.21.2.1.2
(02-08-2022)

Program Reports

- (1) Policy, Planning, Quality, and Analysis (PPQA) provides trend and data analyses and detailed summary reports for Appeals.

8.21.2.1.3
(02-08-2022)

Terms and Acronyms

- (1) See IRM 8.1.1-1, Common Terms Used in Appeals, for common terms and definitions used in IRM Part 8. Terms listed in this exhibit are not included in this section.

8.21.2.1.4
(02-08-2022)

Related Resources

- (1) The Taxpayer Bill of Rights (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>.

8.21.2.2
(10-15-2014)

General Guidelines for Account and Processing Support (APS)

- (1) Account and Processing Support (APS) employees include the following positions:
 - a. Processing Team Manager (PTM)
 - b. Tax Examining Technicians (TE)
 - c. Any other Appeals employee doing processing work similar to the TE
- (2) IRM 8.21 is the primary source of reference used by APS employees when verifying, updating, and monitoring statute dates on Appeals' cases.

- (3) APS is responsible for verifying and monitoring the statute dates on all tax periods or returns under its jurisdiction. APS has jurisdiction of the case under the following circumstances:
 - a. Case is carded on Appeals Centralized Database System (ACDS) as being in APS possession
 - b. Case file is date stamped "received" by APS but not yet carded on ACDS
 - c. Case file is transmitted to another location but no acknowledgment is received from the intended recipient
- (4) To ensure that adequate statute control is maintained at all times while APS has jurisdiction of the case, APS will :
 - a. Timely open incoming mail and verify statute dates on all new receipts, including cases transferred from another Appeals Office
 - b. Keep ACDS current by timely updating ACDS for statute extensions and consents.
 - c. Input new receipts and close cases off ACDS as soon as possible
 - d. Issue Statutory Notices of Deficiency (SND) in a timely manner
 - e. Immediately assign cases and returns when an assessment is required. The assigned APS employee will validate the assessment statute date upon receipt;
 - f. Verify that Compliance-initiated assessments and abatements have been completed at the time the case is carded on ACDS
 - g. Generate and process ACDS reports and follow-up lists as provided in IRM 8.10.1
 - h. Generate CASES on Processing Employees Automated System (PEAS) Inventory statute reports as outlined in this document
 - i. Monitor Partnership Control System (PCS) reports generated from ACDS for cases that have Tax Equity and Fiscal Responsibility Act (TEFRA) linkages

8.21.2.3
(02-08-2022)
**Verifying the Statute of
Limitations on New
Receipts**

- (1) Immediately upon assignment, APS will inspect all case files to verify the earliest statute date for each tax period and each type of tax contained in the file.
- (2) APS will also verify that the statute dates reflected on the transmittal and/or AMDISA print are correct.
- (3) APS will never assume that the statute date on the transmittal and/or AMDISA print is correct. If the statute date on the Audit Information Management System (AIMS) is incorrect, update it to the correct date by using command code AMSTUB (positions 15-22).
- (4) If it is unclear which statute date applies, always use the earliest, most conservative date. Alert the PTM, Appeals Team Manager (ATM) and/or Appeals Technical Employee (ATE) assigned the case to the discrepancy.
- (5) Verification of the statute date should include a review of all original, copy, information, reference or substitute for return contained in the file. PTM/ATM must follow the AIVP validations. See IRM 8.20.5.3.2 for additional information.
- (6) Consider assessment and/or collection statute dates when verifying statute of limitations on the following receipts:
 - a. Docketed Cases
 - b. Innocent Spouse Cases

- c. Collection Due Process (CDP), Offer in Compromise (OIC), Trust Fund Recovery Penalty (TFRP), Penalty Appeals (PENAP)

- (7) Use the most recently executed consent (Form 872, 872-A, etc.) when determining the statute date.

8.21.2.3.1
(02-08-2022)
**Examining Consent
Forms 872, 872-A, etc.**

- (1) Analyze the most recent consent (Form 872, 872-A, etc.) to verify that it:
 - a. is properly executed,
 - b. contains the correct taxpayer information, and
 - c. covers all years and types of tax included in the work unit.

Note: Although APS employees are not responsible for determining the validity of prior consents **as long as the current consent is valid**, the validity of prior consents should be determined by the ATE assigned to the case.

- (2) If the current consent is not valid, the APS employee will need to verify the validity of the next prior consent. If valid, the statute date reflected on that prior consent will be used as the statute control date.
- (3) The above actions will be repeated until it can be determined that there is a valid statute on **all** the returns included in the work unit.
- (4) If a valid statute date cannot be determined, immediately seek assistance from the PTM in determining what statute date to use.
- (5) If it is determined that a valid statute exists but there are less than 365 days remaining on the assessment statute, follow the procedures found in IRM 8.20.5.3.1, Receiving Returns and Administrative Files and associated subsections for additional information. See IRM 8.20.5.3.1.3 for exceptions.

8.21.2.3.2
(02-08-2022)
**Consent Signed by
Individual Named in the
Power of Attorney (POA)**

- (1) If an individual named in the POA, Form 2848, signs the consent, the TE will verify that the POA is authorized to sign the consent for the tax period, type of tax and taxpayer shown in the consent. See IRM 2.3.31, Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry, for information regarding IDRS Command Code CFINK.
 - a. If the POA form does not cover all periods, types of tax, etc. of the case, the APS Tax Examiner will make a notation in the NOTES field on ACDS to alert the ATM and ATE of this fact.

8.21.2.3.3
(10-15-2014)
**Verifying Compliance
Assessments or
Abatements**

- (1) If there is evidence that Compliance should have made an assessment or abatement, the APS Tax Examiner will request a current IDRS transcript (IDRS Command Code TXMOD, IMFOL, BMFOL, etc.) to verify that the action was taken and follow these steps
 - a. Highlight the assessment or abatement on the transcript
 - b. Place the transcript in the case file
- (2) If there is evidence that Compliance should **not** have made an assessment or abatement, the APS Tax Examiner will request a current IDRS transcript to verify the current status of the account.

- a. The APS Tax Examiner will notify the PTM who will verify with the ATM, ATE or the Counsel Attorney that the Compliance adjustment should remain or should be reversed.
- b. The PTM will secure written authority to adjust the account, when appropriate, from the ATM, ATE or Counsel Attorney.
- c. The APS Tax Examiner will take action to process the approved account adjustment, using Form 5403 if the case is established on the AIMS or Form 3870 if the case is not established on AIMS. Refer to IRM 8.20.7, Account and Processing Support, Closing Procedures.

8.21.2.3.4
(10-15-2014)
Special Situations

- (1) For innocent spouse cases, the APS TE must first determine whether or not the amount at issue has been assessed in order to determine the appropriate statute date and code to input on ACDS for the requesting and non-requesting spouse. Refer to IRM 8.20.5.29, Innocent Spouse Case Overview and related subsections for procedures for the receipt and control of Innocent Spouse cases.

8.21.2.4
(02-08-2022)
Cases Not Accepted by Appeals

- (1) There are several cases that Appeals will not accept, See IRM 8.20.5.3.1.3, Cases Not Accepted by Appeals, for a listing of types of cases not accepted in Appeals.

8.21.2.5
(02-08-2022)
Actions When Statute Date is Uncertain

- (1) Any new case received in APS where the correct statute date cannot be identified will be handled as a priority case and identified as a short statute case until the correct statute date is determined. Under no circumstances should the case be held more than two (2) work days without action to resolve the statute date question.
- (2) If the APS Tax Examiner is unable to determine the correct statute date, immediately contact an ATM or other designated ATE located on-site. If there is no one who can provide on-site assistance, seek guidance from the PTM.
- (3) If for any reason the correct statute date still cannot be identified, continue the carding process on ACDS, using the date of carding for the statute date. Enter STATUTE UNKNOWN in the notes field.
- (4) Expeditiously send the case to the appropriate ATM for assignment. APS Tax Examiner will place the case in a red folder and mark an expedite tag to alert the receiver that the statute date is uncertain at this time.
- (5) The PTM will send an email with the WUNO to the APS Statute Policy Analyst/ IRM 8.21.5.2 Author - Refer to the Content POC on *Product Catalog Information Page for IRM 8.21.2*.
- (6) APS will use Form 3210, Document Transmittal, (or electronic Form 3210) for all case movement out of APS. Jurisdiction shifts from APS upon confirmation of receipt (acknowledged 3210) by the ATM.

8.21.2.6
(02-08-2022)
Updating Statutes on ACDS and AIMS

- (1) Statute date and statute code must be updated on ACDS and AIMS in a timely manner. Timely is defined as one (1) workday from the date of notification or receipt of documentation.

- (2) The following is a list of circumstances that affect the statute date, and will require an update to the statute date or statute code on ACDS and AIMS. See Exhibit 8.21.2-1 for ACDS Statute Codes.
 - a. For any statute expiring within 5 days, notify the manager listed on SERP - *Prompt, Quick, Jeopardy & Termination Assessments*.
 - b. Signed notice of termination of special consent (i.e., Forms 872-T, 872-N, 872-Q, etc.). Enter a date of 90 days from when your office received the notice OR 90 days from mailing a signed termination to the taxpayer if issued by the Service.
 - c. Petition filed with Tax Court. Eliminate the statute date and enter the statute code DOCKT.
 - d. Petition filed with Bankruptcy Court. Enter the statute code BKRUP; however, the original statute date must also remain. In this instance you must also update the Feature Code to BK.
 - e. Defaulted notice of deficiency. Enter a date of 150 days (210 for foreign country residents) from what the normal or extended statute date was before the statutory notice was issued. (Consent Forms 872-A, 872-O, 872-R, are cancelled on the date the statutory notice was issued.) See IRM 8.21.2.6.1, Adding Tack-On Time to Statutes.
 - f. Agreement during the 90-day period after a notice of deficiency. Enter a date 60 days from the date the agreement is received in Appeals or the original statute date, whichever is later. See IRM 8.21.2.6.1 for procedures on tack-on time.
 - g. Decision entered on a petitioned Tax Court case. Enter a date 150 days from what the normal or extended statute date was before the statutory notice was issued OR 150 days from the decision entered date, whichever is later. Remove the statute code DOCKT. If less than 60 days remain on the statute, compute the statute date using tack-on procedures. If you use a tack-on statute date, also input statute code FINAL. See IRM 8.21.2.6.1.1 for procedures on tack-on time.
 - h. Decision entered on docketed substitute for return (SFR). Compute the statute date: Decision Entered Date + 3 years + 150 days = the newly computed statute date. For example: entered date = March 1, 2014 + three years = March 1, 2017 + 150 days = July 29, 2017. The newly computed statute date is July 29, 2017. For Non-Docketed SND defaults on SFR returns (and no delinquent return has been filed/provided) – Compute the statute date: Default Date + 3 years.
 - i. Stay lifted on assessment by Bankruptcy Court. Enter at least 60 days from the date the stay was lifted. (This determination should be made by the Bankruptcy Coordinator or appeals officer.)
 - j. Written request to update the statute date is received from the ATM or ATE.

8.21.2.6.1
(02-08-2022)
Adding Tack-On Time to Statutes

- (1) APS Tax Examiners will use the standalone program TackonACDS.EXE to compute the tack-on statute date
- (2) Appeals will not use “Tack-On” time unless there is less than 60 days remaining on the statute.
- (3) “Tack-On” time is the number of days remaining on the statute date which is impacted by the issuance of a notice of deficiency or a tax court decision or order of dismissal being entered.

- (4) "Tack-on" time for defaulted notices of deficiency is computed as follows: Issue date **PLUS** number of days from issue date to the normal or extended statute date before the notice of deficiency was issued.
- (5) If the tack-on statute date is used at ANY time, the statute code **FINAL** must be entered for every return impacted. The FINAL Tack-On statute must not be used unless the normal statute date or 150 day default/entered statute has expired or sufficient time doesn't allow for the case to be processed through IDRS.
- (6) Anytime the statute is updated using these procedures, the computations must be approved by the PTM or Lead. A copy of the approved Tack-on computation must be uploaded to ACDS as an attachment.
- (7) To Obtain the Tack-On ACDS Software:
 - a. For Windows 10 - Click on the Start button
 - b. Navigate to the Symantec folder
 - c. Click on Symantec Software Portal
 - d. Scroll down on the list of applications until you reach Tackon ACDS. Click on the icon and follow the remaining prompts for installation.
- (8) Tack-On Time - Agreed Notice of Deficiency
 - The Tack-on statute date (90-Day Agreed statute) on an agreed notice of deficiency is the number of days that the statute was suspended plus 60 days.
- (9) Tack-On Time - Defaulted Notice of Deficiency
 - Defaulted Notice of Deficiency - The Tack-On statute date (90-Day Agreed Statute) on an agreed notice of deficiency is the number of days that the statute was suspended plus 60 days.
 - **NOTE: Exception to the above - If a notice of deficiency was issued on a case extended by an executed Form 872-A, the default statute date is computed by adding 90 days plus 60 days to the date the notice of deficiency was issued. The statute date is not suspended indefinitely.**
- (10) Tack-On Time - Docketed Cases with Decisions Entered
 - The Tack-On statute date (Decision Entered Statute) on a docketed case with an entered decision is computed by adding 90 days (for the decision to become final) plus 60 days (for assessment) plus the suspension period (the period from the date of the notice of deficiency to the normal or extended statute date).

8.21.2.7
(10-15-2014)
**Transmitting Files to
Other Offices**

- (1) **All cases movement must be documented using a Form 3210, Document Transmittal or Electronic Form 3210.**
- (2) APS is responsible for monitoring the statute date on any case sent outside the local Appeals office until an acknowledged 3210 transmittal or other written confirmation is received from the recipient office.
 - a. When transmitting unassigned non-docketed cases to Counsel for any reason, list all statute dates on the transmittal memorandum to Counsel.

- (3) Enter the earliest statute date on the front of the administrative file (Form 3198 or similar form) and on the transmittal.
- (4) Since APS is responsible for monitoring the statute of limitations until the acknowledgement receipt is received, the APS Tax Examiner will follow-up by phone or secure email if the acknowledgement is not received within ten (10) work days.

Note: Acceptance of the ACDS inbox transfers by the receiving office transfers statute responsibility to that office.

- (5) If the acknowledgement is not received within 20 work-days, alert the PTM for involvement.
- (6) Transferring cases with assessment periods expiring within 60 days should be avoided. Cases with imminent statute dates should only be shipped under the direction of the APS Area Manager.
- (7) When secure emailing or faxing a case, include the Taxpayer's name, Taxpayer Identification Number (TIN), tax periods and statute dates.
- (8) The receiving APS office will review all statute dates on the returns received to ensure the correct dates are shown on ACDS and AIMS.

8.21.2.8
(10-15-2014)
**Receipt of Consent
Termination (Form 872-T
or 872-N)**

- (1) Receipt of a Form 872-T, Notice of Termination of Special Consent to Extend the Time to Assess Tax Form, or Form 872-N, Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Partnership Items, signed by, or on behalf of, the taxpayer, automatically decreases the statute date to 90 days from the receipt date of the form.
- (2) The actions taken will depend on whether the case is open or closed. This section details the procedures to follow when these forms are received on both open and closed cases.

8.21.2.8.1
(10-15-2014)
**Consent Termination on
Cases Open in Appeals**

- (1) When the APS receives a Form 872-T or 872-N signed by, or on behalf of, the taxpayer is received the APS Tax Examiner will immediately research ACDS to find the assigned ATE.
 - a. If the employee is on-site, hand-deliver the form.
 - b. If off-site, immediately fax the form. Email the ATE to notify that the form is being faxed. Mail the original soon after.

8.21.2.8.2
(10-15-2014)
**Consent Termination on
Cases Closed in
Appeals**

- (1) When a Form 872-T or 872-N is received on a case that has already closed in Appeals, immediately check IDRS to determine if the tax year is open in another function.
- (2) If it is, contact that function by phone or email to alert them of receipt of the form. A copy should be faxed immediately and the original form mailed to the other function using Form 3210, Document Transmittal.
- (3) Ensure that the other function acknowledges receipt by returning a copy of the Form 3210.

- (4) If the tax year is not currently open in another function the APS Tax Examiner will give the form to the PTM who will forward it to the proper Campus for association with the return (original or refiled Document Locator Number (DLN)).

8.21.2.9
(10-15-2014)
**Statutory Notice of
Deficiency (SND)
Procedures**

- (1) APS Tax Examiners will follow these procedures after the statutory notice of deficiency is issued.

8.21.2.9.1
(10-15-2014)
**Undeliverables and
Unclaimed Notices**

- (1) If a Notice of Deficiency or Determination Letter is returned undelivered or unclaimed, follow the procedures in IRM 8.20.6.8.6.
- (2) Prompt attention must be given when Notice of Deficiency or Notice of Determination letters are returned since the assessment statute expiration period is still running.

8.21.2.9.2
(10-15-2014)
**Agreement Received
during 90(150)-Day
Notice Period**

- (1) If the taxpayer agrees to the deficiency in the statutory notice during the 90(150)-day period, the APS Tax Examiner will follow the procedures in IRM 8.20.7.55.1. The APS Tax Examiner will also update the statute date on AIMS.
- (2) The APS Tax Examiner will promptly notify the ATE when an agreement is received during the 90/150-suspense period after an SND is issued.
- (3) The APS Tax Examiner will follow the procedures in IRM 8.20.7.57 to close TEFRA notices Prepayment (Refundable) Credits and Final S Corporation Administrative Adjustment (FSAA).

8.21.2.9.3
(10-15-2014)
**Defaulted Statutory
Notice of Deficiency
Cases**

- (1) The APS Tax Examiner will follow the procedures in IRM 8.20.7.55.2 for defaulted SNDs.
- (2) If the statute was previously opened under Form 872-A (at the time the SND was issued), the revised assessment statute expiration date is 60 days from the agreement received date. However, Form 872-A cases should be defaulted within 10 days to allow ample time to make the assessment.

8.21.2.9.4
(10-15-2014)
**Statutory Notice of
Deficiency Issued on a
Tax Period Extended
with Form 872-A ,
Special Consent to
Extend the Time to
Assess Tax**

- (1) When issuing an SND on a tax period that has an open ended Form 872-A holding the assessment period open, the APS Tax Examiner will either staple a pink Expedite tag or other Special Handling form to the front of the file to flag the case that the assessment statute expiration date is open under Form 872-A.
- (2) If the taxpayer submits an executed agreement form during the 90-day period on a Form 872-A case, the APS Tax Examiner will take the following actions within five (5) work days:
 - a. Request that the ATE assigned to the case determine if Appeals accepts the agreement.
 - b. Update the statute date on ACDS and AIMS to the agreement date + 60 days.
 - c. Prepare the case for closing following the procedure in IRM 8.20.7.55.2.

8.21.2.10
(10-15-2014)

**Petitioned Statutory
Notices of Deficiency
Cases**

- (1) The APS Tax Examiner will follow the procedures in IRM 8.20.6.8.9 when taxpayers petition the Tax Court after issuance of the SND.
- (2) If the taxpayer does not petition one or more years of a multi-year notice, the APS Tax Examiner will update the statute date on ACDS and AIMS. The APS Tax Examiner will establish a new workunit on ACDS for the non-petitioned tax years to control the correct statute dates. See IRM 8.20.6.

8.21.2.11
(10-15-2014)

**Receipt of Cases for
Closing**

- (1) The APS Tax Examiner is responsible for reviewing all cases received for closing. The review includes verifying the correct statute date and ensuring ACDS is promptly updated with the correct statute date.
- (2) The APS Tax Examiner will follow IRM 8.20.7 to process tried, dismissed or settled docketed cases.
- (3) Cases received in APS for closing will be date stamped by the APS Tax Examiners upon receipt. The date stamp on the case is the date the APS Tax Examiner will enter on PEAS.

8.21.2.11.1
(10-15-2014)

**Statute Verification on
Case Closings**

- (1) When a case is assigned for closing, the APS Tax Examiner will inspect the file to determine the correct statute date for each tax period and each type of tax in the case. APS will use the most current extension (Form 872, 872-A, etc.) attached to the return.
- (2) The APS Tax Examiner will consult with the PTM if there is uncertainty about the correct statute date.
- (3) Cases not controlled on AIMS, such as Interim Action Requests, and cases not controlled with an ASSED statute date, such as Innocent Spouse cases, will also be reviewed by the APS Tax Examiner for assessment statute determination.
- (4) The APS Tax Examiner will closely inspect the file to ensure that all documents requiring assessment (partial agreements, taxable amended returns, etc.) have been properly processed.

8.21.2.11.2
(10-15-2014)

**Processing Closings on
Short Statute Cases**

- (1) A case received with less than 60 days remaining on the assessment statute requires the APS Tax Examiner to prepare a manual assessment package including Form 2859, Request for Quick or Prompt Assessment, for submission to the Customer or Processing Campus. APS Tax Examiners will adhere to the following timeframes:
 - a. Cases with statute dates expiring in 10 business days or less must be faxed to the Customer or Processing Campus.
 - b. Cases with statute dates expiring in 11-59 days can either be sent by mail/courier, or faxed depending upon requirements/agreements with the local campus for each office.
- (2) The APS Tax Examiner will follow up **if no verification** has been received on the 23C date.

- (3) Responsibility for monitoring the statute remains with the APS Tax Examiner until verification is received. When received, the APS Tax Examiner will verify that the correct taxpayer, tax period, and tax amount were assessed before filing the verification.
- (4) Cases received with an assessment period expiring the same day will be processed by the APS Tax Examiner using the After Hours Assessment procedures, if received beyond the cutoff time for the campus that services the office with the case. Responsibility for monitoring the statute date remains with the APS Tax Examiner until verification is received.
- (5) Prior to any known absence from the office, the APS Tax Examiner will notify the PTM of short statute cases needing action. Once notified, the PTM is responsible for follow-up actions on the case during the APS Tax Examiner's absence.

8.21.2.11.3
(10-15-2014)
Cases That Reject at Closing

- (1) When a case sent for closing is missing or contains incorrect information, contact the ATE for clarification. It is important to remember that the jurisdiction of the case is with the APS Tax Examiner.
- (2) If a case is rejected and the tax periods have not been assessed/abated, the APS Tax Examiner will not change the statute date information on ACDS. Leaving the original statute date on ACDS ensures the case will continue to appear on the statute report.
- (3) The APS Tax Examiner will follow procedures in IRM 8.20.7 for updating the statute date and statute code on ACDS for any rejected returns.
- (4) If the case is to be returned to the ATE, the APS Tax Examiner will note the earliest statute date on the front of the case file and ensure that the correct statute date is reflected on ACDS. The APS Tax Examiner will use Form 3210 to return the case to the ATE. Jurisdiction shifts to the ATE upon receipt of an acknowledged Form 3210. If the assessment period will expire in less than 60 days, the APS Tax Examiner will advise the ATM by e-mail that the case is being transferred to the ATE.

8.21.2.11.4
(10-15-2014)
Unpostable Closings

- (1) The APS Tax Examiner will retain copies of all non-AIMS adjustments, such as those input with IDRS Command Code REQ54, and will place them in a "monitor folder". The APS Tax Examiner must monitor IDRS for unpostables on a weekly basis to ensure all unpostables are identified and corrected before a statute problem occurs.
- (2) Refer to IRM 8.20.10.6.2.2.4 for additional information regarding unpostables.

8.21.2.12
(10-15-2014)
Individual Statute Reports

- (1) On a weekly basis, each APS Tax Examiner will generate their individual statute report, and note the status and actions taken or expected to be taken on the report.
- (2) The APS Tax Examiner will return this report to the PTM for review of the notes and verification that the proper actions are being taken.
- (3) The individual statute reports for each APS Tax Examiner will be attached behind the monthly report for the entire group.

Account and Processing Support (APS) Statute Responsibility 8.21.2

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Exhibit 8.21.2-1 (02-08-2022)

ACDS Statute Codes

Code	Description	Source Document
10495	NEN with approved F10495	
150DAY	150 Days after Decision	
6501-WW	Failure to Disclose a Listed Transaction under IRC 6501(c)(10)	
6501E	25% Omission	Exam Report
6694(B)	Preparer Penalty for willful or reckless conduct	
872-A	872-A	Form 872-A
872-D	872-D	Form 872-D - Tax Return Preparer Penalty (Statute Date also Required)
872-F	872-F	Form 872-F
872-IA	872-IA	Form 872-IA
872-I	872-I	Form 872-I (Statute Date also Required)
872-O	872-O	Form 872-O
872-R	872-R	Form 872-R
872-T	872-T (Corresponding Date)	Form 872-T
ABATE	Abatement of Previous Assessment	Form 3870
ABINT	Abatement of Interest	Form 843
ADQDISCL	Adequate Disclosure under IRC 6501(c)	
ASESD	Assessment Made	Transcript of Account
BKRUP	Bankruptcy	Various documents (including lien)
CBYYYYMM	Carryback + year i.e. CB200312	Exam Report, claim forms, etc.
CLAIM	Claim	Amended return, Form 843, etc.
COLL	Collection is controlling the Statute	
CSED	Collection Statute Expiration Date	IDRS research

Exhibit 8.21.2-1 (Cont. 1) (02-08-2022)**ACDS Statute Codes**

Code	Description	Source Document
DOCKT	Docketed	Docket list, petition, etc.
EXAM	Exam is controlling the Statute	Approved Early Referral Request
EXCSED	Expired CSED	
FINAL	Tack-On time statute	Only used when less than 60 days remains on the statute for SND and Tax Court decisions
FBAR2	2 Year Limitation Date in which Department of Justice may file a civil action to reduce an FBAR judgement	
FBAR10	10 Year Limitation date for the Government to obtain payment of the FBAR by offsetting payments	
FRAUD	Fraud	Exam Report, Doc. 6411
N/A	Not Applicable	
NPS	Non-Petitioning Spouse	Used on the Joint Return Key Case
RFRTN	Reference Return	
SUB	Substitute for Return	Administrative file contents, IDRS research, etc.
SUSP	CSED Suspended	Collection Due Process administrative file contents, Innocent Spouse administrative file contents, etc.
TBOR2	T/P Bill of Rights	Trust Fund Recovery Penalty administrative file
TFINV	TEFRA Investor	
TIPRA	TIPRA 24 Month OIC Determination Required	