



# IRS

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**2002  
Transition Reference  
Guide**

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May 2002**

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## Introduction

This document is an edited version of a similar document the IRS is distributing to its employees. The IRS is providing it to practitioners as an aid to understanding the transition of its service center campuses. The alignment of service center campuses to match customer service segments was completed in January, 2002. Each service center campus was assigned to either the Small Business/Self-Employed (SB/SE) or Wage and Investment (W&I) business operating division (BOD). Additionally, several campus programs were realigned as part of a major initiative to improve customer service. Four methods of realignment were identified and are referred to as mapping.

- Basic Back-End:** These programs are aligned based on BOD (i.e. five W&I and five SB/SE)
- Consolidated:** These programs are worked in less than ten campuses
- Specialized:** These programs are worked in campuses where the returns are filed
- Centralized:** These programs are worked in one campus

Some of the anticipated benefits of this realignment are to:

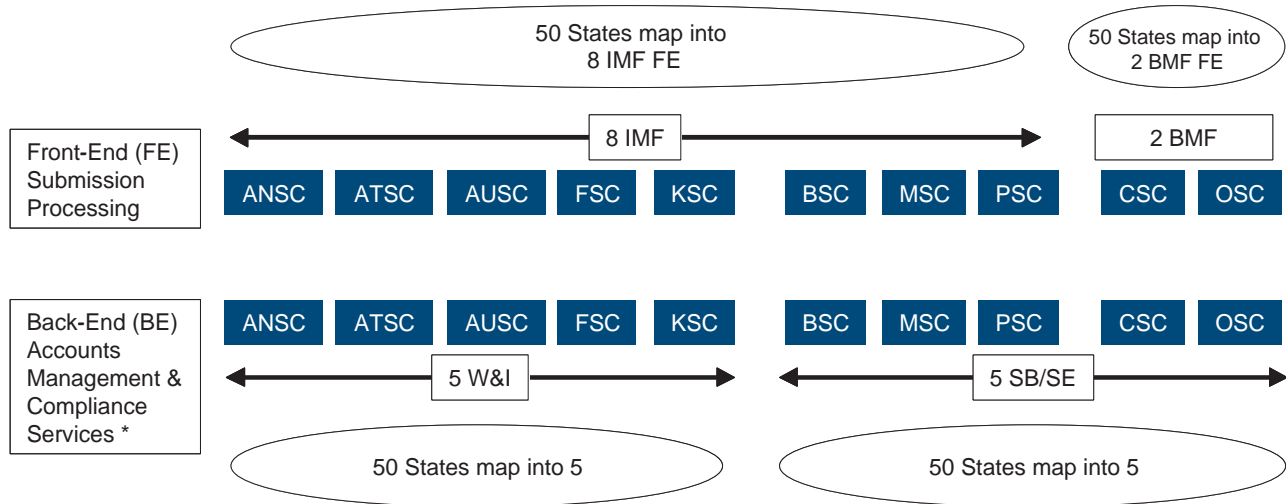
- Balance the workload among campuses
- Reduce staffing gaps
- Improve program oversight
- Promote training effectiveness
- Improve efficiency
- Build expertise within programs

IRS tax databases used for processing tax returns and managing taxpayer accounts are called Master Files (Individual – IMF, and Business – BMF). Master Files are organized by types of tax and are assigned to the operating divisions as illustrated below.

		Wage & Investment	Small Business/Self-Employed
Master File	IMF	<ul style="list-style-type: none"> <li>• 1040 EZ</li> <li>• 1040 A</li> <li>• 1040 without Schedule C, E, F, and 2106</li> </ul>	<ul style="list-style-type: none"> <li>• 1040 with Schedules C, E, F, and 2106</li> </ul>
	BMF	N/A	<ul style="list-style-type: none"> <li>•941</li> <li>•1065</li> <li>•1120</li> <li>•706/709</li> </ul>

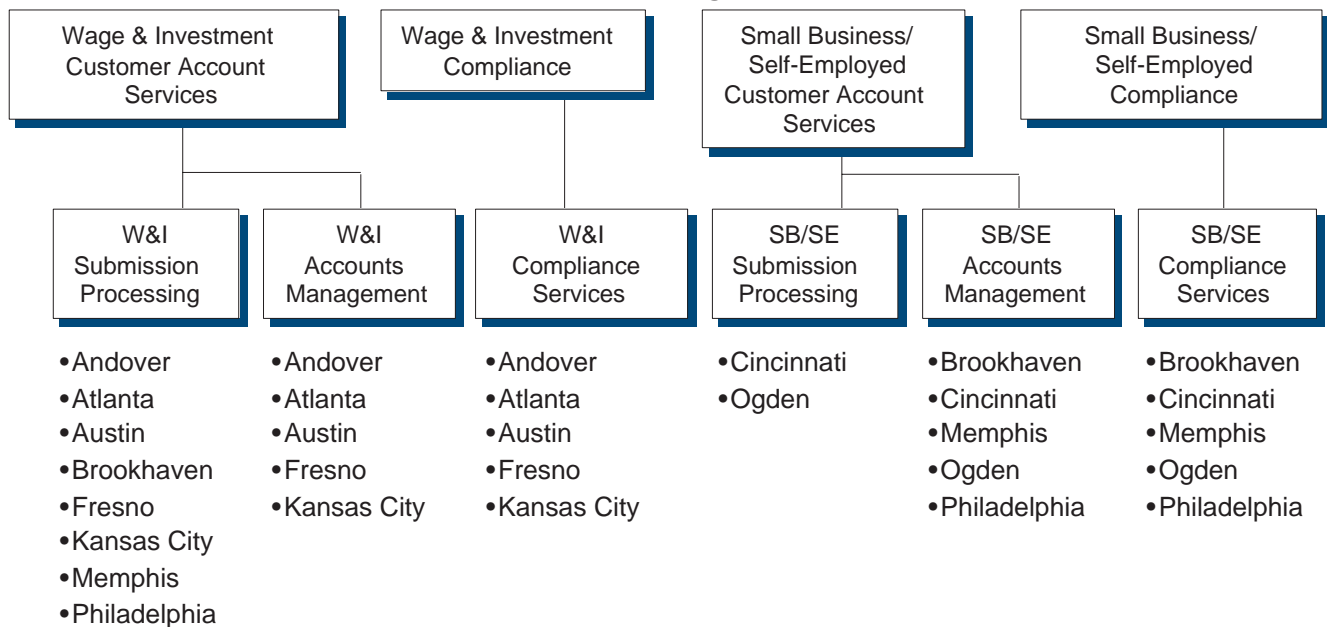


Campuses will specialize based on Master File in Submission Processing and by customer segment in Accounts Management and Compliance Services. Due to the receipt of fewer electronic returns than projected, the two Business Master File (BMF) front-end submission processing sites will continue to process Individual Master File (IMF) returns in 2002. IMF returns processing will continue to be re-evaluated annually.



Using the transition design, service center campuses are aligned as follows in 2002.

### 2002 Site Alignment



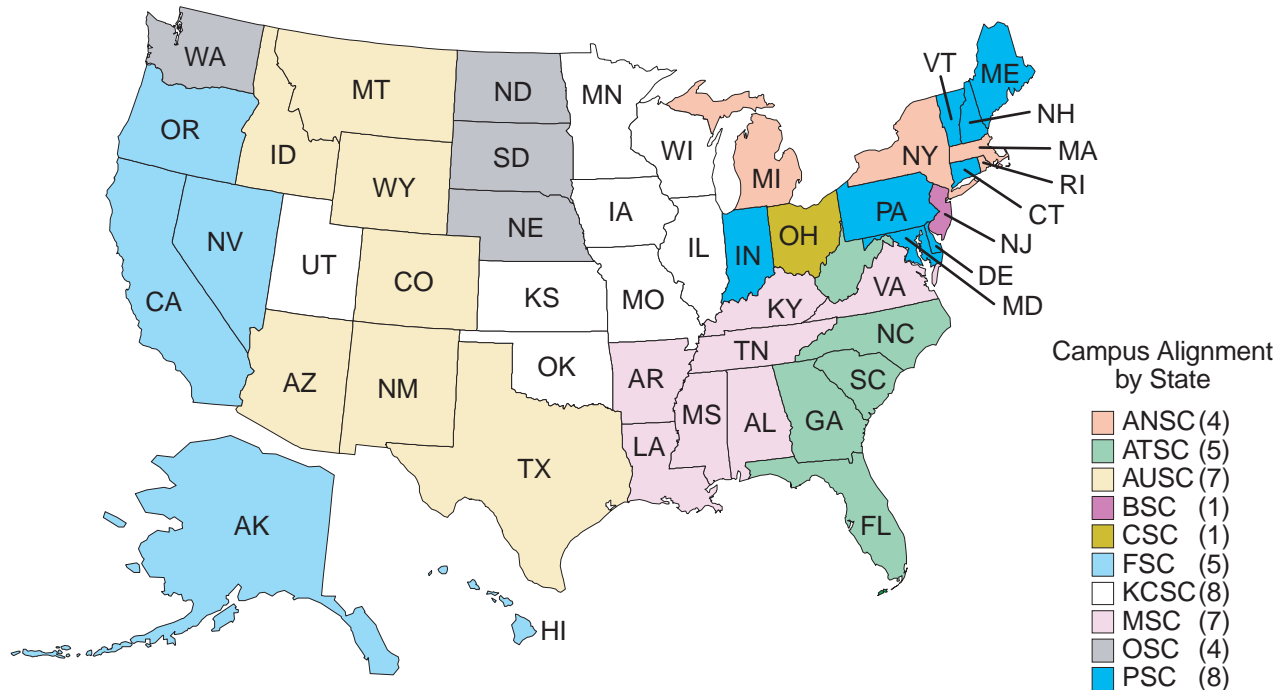
Maps and charts depicting the transition of IRS service center campuses in greater detail are provided in the pages that follow.



# IMF SUBMISSION PROCESSING

January 2002

## State Mapping for IMF Paper Returns for 2002 Only



## State Alignment

Alabama	MSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	AUSC	South Dakota	OSC
Alaska	FSC	Idaho	AUSC	Michigan	ANSC	New York	ANSC	Tennessee	MSC
Arizona	AUSC	Illinois	KCSC	Minnesota	KCSC	North Carolina	ATSC	Texas	AUSC
Arkansas	MSC	Indiana	PSC	Mississippi	MSC	North Dakota	OSC	Utah	KCSC
California	FSC	Iowa	KCSC	Missouri	KCSC	Ohio	CSC	Vermont	PSC
Colorado	AUSC	Kansas	KCSC	Montana	AUSC	Oklahoma	KCSC	Virginia	MSC
Connecticut	PSC	Kentucky	MSC	Nebraska	OSC	Oregon	FSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	FSC	Pennsylvania	PSC	West Virginia	ATSC
Florida	ATSC	Maine	PSC	New Hampshire	PSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	ATSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	ATSC	Wyoming	AUSC

## Applicable Programs

All individual tax return forms including:

- 1040 with supporting forms and schedules
- 1040 A
- 1040 EZ

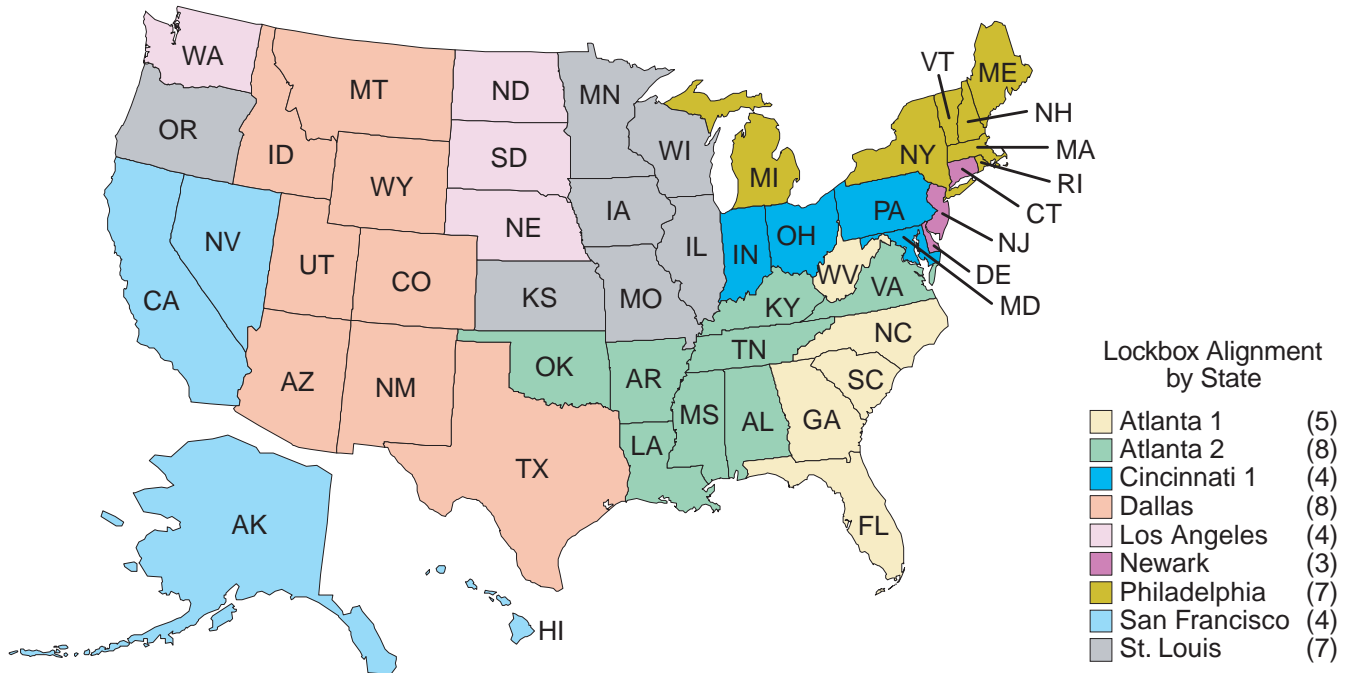
*Note: PSC will process returns for Puerto Rico and all Internationals  
BSC will process returns for New York City and counties of Nassau, Rockland, Suffolk, and Westchester*



# IMF SUBMISSION PROCESSING

January 2002

## State Mapping for IMF Tax Returns Filed to a Lock Box



## State Alignment

Alabama	Atlanta 2	Hawaii	San Francisco	Massachusetts	Philadelphia	New Mexico	Dallas	South Dakota	Los Angeles
Alaska	San Francisco	Idaho	Dallas	Michigan	Philadelphia	New York	Philadelphia	Tennessee	Atlanta 2
Arizona	Dallas	Illinois	St. Louis	Minnesota	St. Louis	North Carolina	Atlanta 1	Texas	Dallas
Arkansas	Atlanta 2	Indiana	Cincinnati 1	Mississippi	Atlanta 2	North Dakota	Los Angeles	Utah	Dallas
California	San Francisco	Iowa	St. Louis	Missouri	St. Louis	Ohio	Cincinnati 1	Vermont	Philadelphia
Colorado	Dallas	Kansas	St. Louis	Montana	Dallas	Oklahoma	Atlanta 2	Virginia	Atlanta 2
Connecticut	Newark	Kentucky	Atlanta 2	Nebraska	Los Angeles	Oregon	St. Louis	Washington	Los Angeles
Delaware	Newark	Louisiana	Atlanta 2	Nevada	San Francisco	Pennsylvania	Cincinnati 1	West Virginia	Atlanta 1
Florida	Atlanta 1	Maine	Philadelphia	New Hampshire	Philadelphia	Rhode Island	Philadelphia	Wisconsin	St. Louis
Georgia	Atlanta 1	Maryland/DC	Cincinnati 1	New Jersey	Newark	South Carolina	Atlanta 1	Wyoming	Dallas

## Applicable Programs

Individual tax returns with payments will be sent to one of the lockboxes listed below based on state alignment:

- **Newark**  
P.O. Box 1187, Newark, New Jersey 07101-1187
- **Philadelphia**  
P.O. Box 13757, Philadelphia, Pennsylvania 19101-3757
- **Atlanta 1**  
P.O. Box 105093, Atlanta, Georgia 30348-5093
- **Atlanta 2**  
P.O. Box 105017, Atlanta, Georgia 30348-5017
- **Dallas**  
P.O. Box 660308, Dallas, Texas 75266-0308
- **St. Louis**  
P.O. Box 970011, St. Louis, Missouri 63197-0011
- **San Francisco**  
P.O. Box 7704, San Francisco, California 94120-7704
- **Los Angeles**  
P.O. Box 60840, Los Angeles, California 90060-0840
- **Cincinnati 1**  
P.O. Box 80101, Cincinnati, Ohio 45280-0001
- **Cincinnati 2**  
P.O. Box 80111, Cincinnati, Ohio 45280-0011

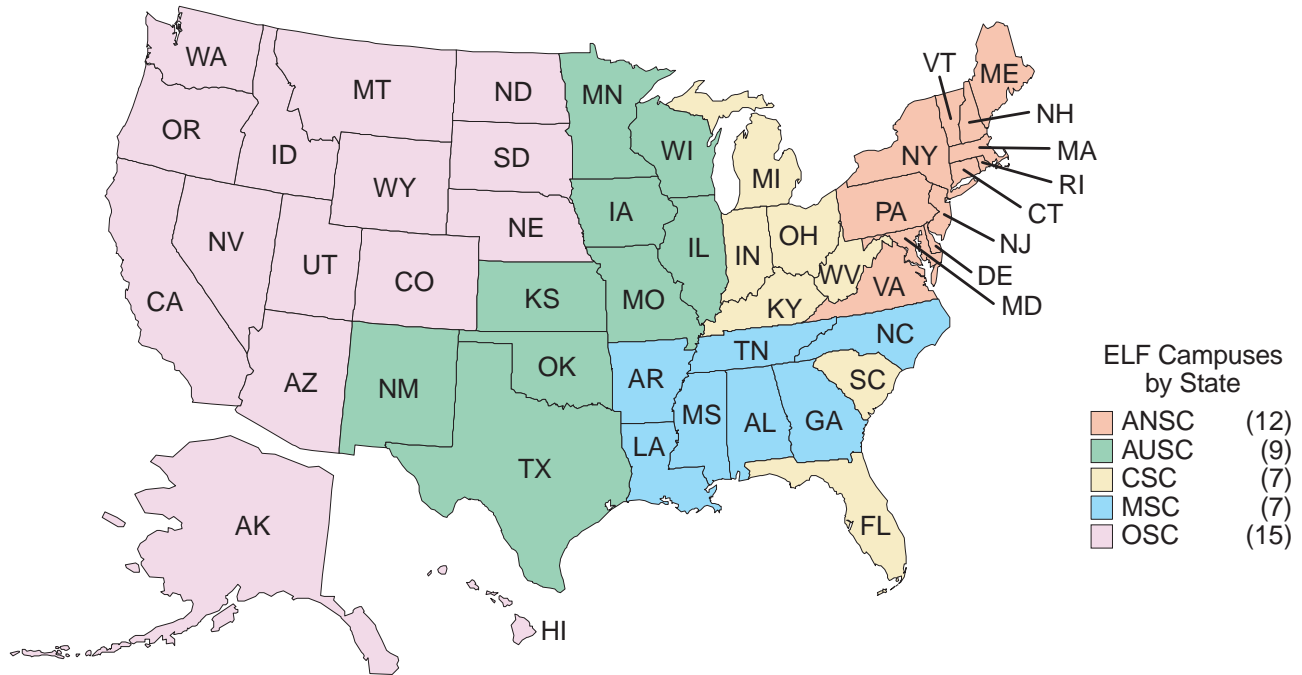
*Note: Newark will process returns for New York City and counties of Nassau, Rockland, Suffolk, and Westchester Cincinnati 2 will process returns for Puerto Rico, Virgin Islands, and all Internationals*



# IMF SUBMISSION PROCESSING

January 2002

## State Mapping for IMF Tax Returns Filed Electronically



## State Alignment

Alabama	MSC	Hawaii	OSC	Massachusetts	ANSC	New Mexico	AUSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	CSC	New York	ANSC	Tennessee	MSC
Arizona	OSC	Illinois	AUSC	Minnesota	AUSC	North Carolina	MSC	Texas	AUSC
Arkansas	MSC	Indiana	CSC	Mississippi	MSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	AUSC	Missouri	AUSC	Ohio	CSC	Vermont	ANSC
Colorado	OSC	Kansas	AUSC	Montana	OSC	Oklahoma	AUSC	Virginia	ANSC
Connecticut	ANSC	Kentucky	CSC	Nebraska	OSC	Oregon	OSC	Washington	OSC
Delaware	ANSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	ANSC	West Virginia	CSC
Florida	CSC	Maine	ANSC	New Hampshire	ANSC	Rhode Island	ANSC	Wisconsin	AUSC
Georgia	MSC	Maryland/DC	ANSC	New Jersey	ANSC	South Carolina	CSC	Wyoming	OSC

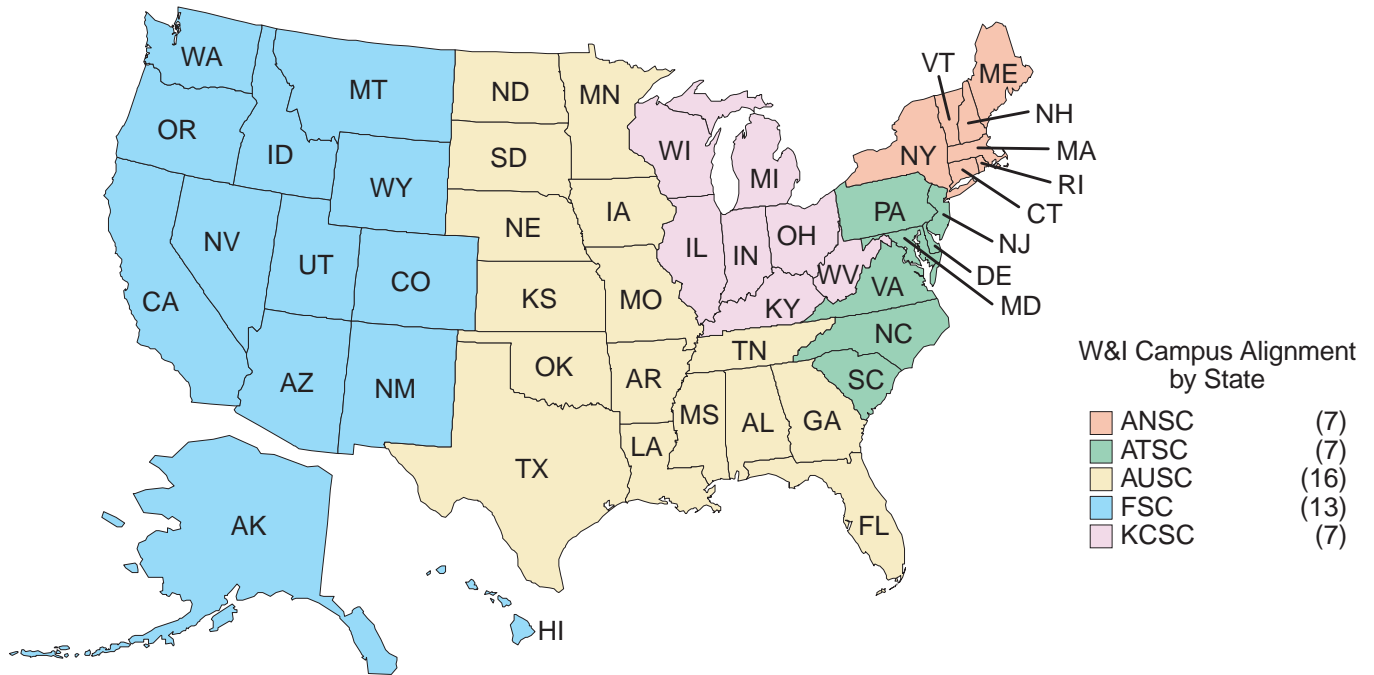
## Applicable Programs

Individual tax return forms including:

- 1040 with supporting forms and schedules
- 1040 A
- 1040 EZ



## Basic Backend State Mapping



## State Alignment

Alabama	AUSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	FSC	South Dakota	AUSC
Alaska	FSC	Idaho	FSC	Michigan	KCSC	New York	ANSC	Tennessee	AUSC
Arizona	FSC	Illinois	KCSC	Minnesota	AUSC	North Carolina	ATSC	Texas	AUSC
Arkansas	AUSC	Indiana	KCSC	Mississippi	AUSC	North Dakota	AUSC	Utah	FSC
California	FSC	Iowa	AUSC	Missouri	AUSC	Ohio	KCSC	Vermont	ANSC
Colorado	FSC	Kansas	AUSC	Montana	FSC	Oklahoma	AUSC	Virginia	ATSC
Connecticut	ANSC	Kentucky	KCSC	Nebraska	AUSC	Oregon	FSC	Washington	FSC
Delaware	ATSC	Louisiana	AUSC	Nevada	FSC	Pennsylvania	ATSC	West Virginia	KCSC
Florida	AUSC	Maine	ANSC	New Hampshire	ANSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	AUSC	Maryland/DC	ATSC	New Jersey	ATSC	South Carolina	ATSC	Wyoming	FSC

## Applicable Programs

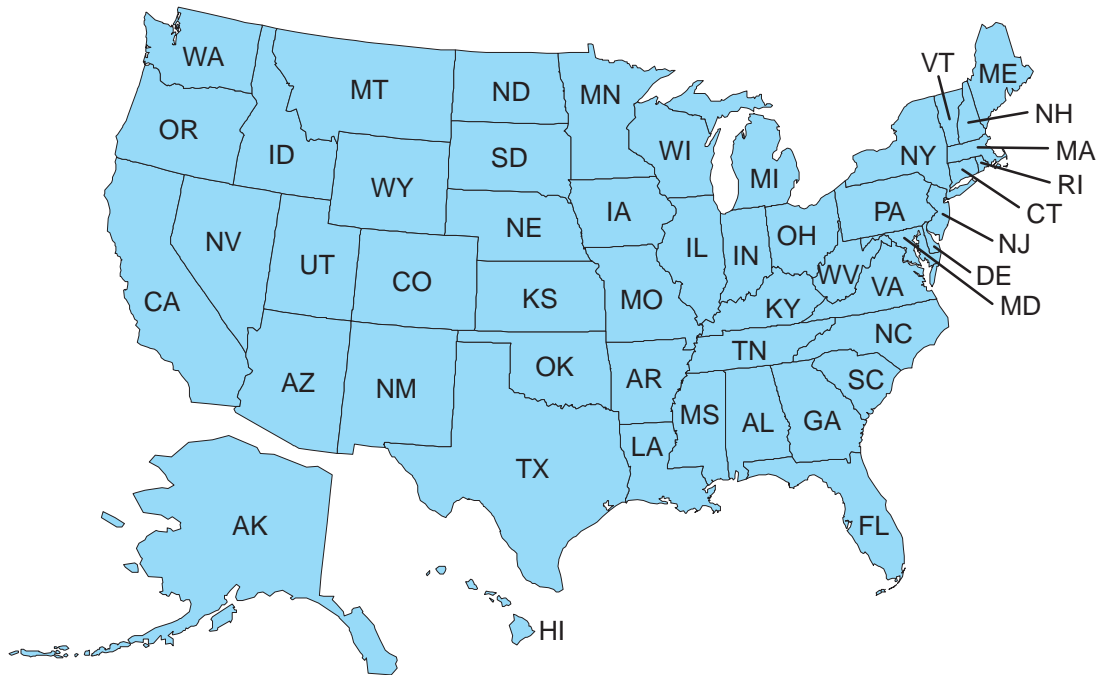
- Accounts Maintenance
- IMF (W&I) Correspondence
- Balance Due and Non-Balance Due Notices will be worked in these Campuses
- Injured Spouse (Electronic Form 8379)
- Refund Inquiry
- Exceptions:
  - Refund more than one year old
  - Manual refunds
  - Incorrect taxpayer name
 These inquiries must be worked at the site which processed the return.
- Statutes
- Technical Unit

*Note: PSC will work Puerto Rico and International returns*





## Centralized State Mapping



All 50 states will be mapped to one campus where the returns / forms will be processed and worked

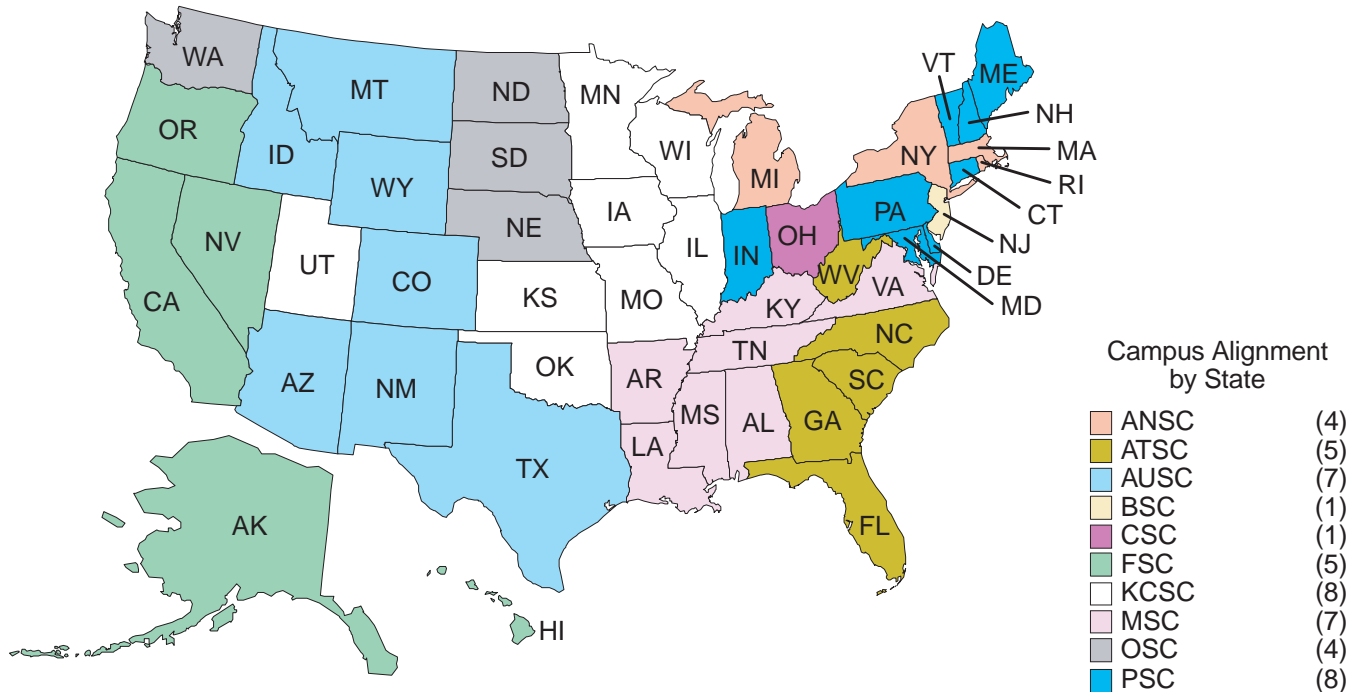
## Applicable Programs

Andover

- Killed in Terrorist Action (KITA)  
(Returns will be filed in ANSC and dispersed to seven additional Campuses for KITA processing)



## Specialized State Mapping for IMF Programs



## State Alignment

Alabama	MSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	AUSC	South Dakota	OSC
Alaska	FSC	Idaho	AUSC	Michigan	ANSC	New York	ANSC *	Tennessee	MSC
Arizona	AUSC	Illinois	KCSC	Minnesota	KCSC	North Carolina	ATSC	Texas	AUSC
Arkansas	MSC	Indiana	PSC	Mississippi	MSC	North Dakota	OSC	Utah	KCSC
California	FSC	Iowa	KCSC	Missouri	KCSC	Ohio	CSC	Vermont	PSC
Colorado	AUSC	Kansas	KCSC	Montana	AUSC	Oklahoma	KCSC	Virginia	MSC
Connecticut	PSC	Kentucky	MSC	Nebraska	OSC	Oregon	FSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	FSC	Pennsylvania	PSC	West Virginia	ATSC
Florida	ATSC	Maine	PSC	New Hampshire	PSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	ATSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	ATSC	Wyoming	AUSC

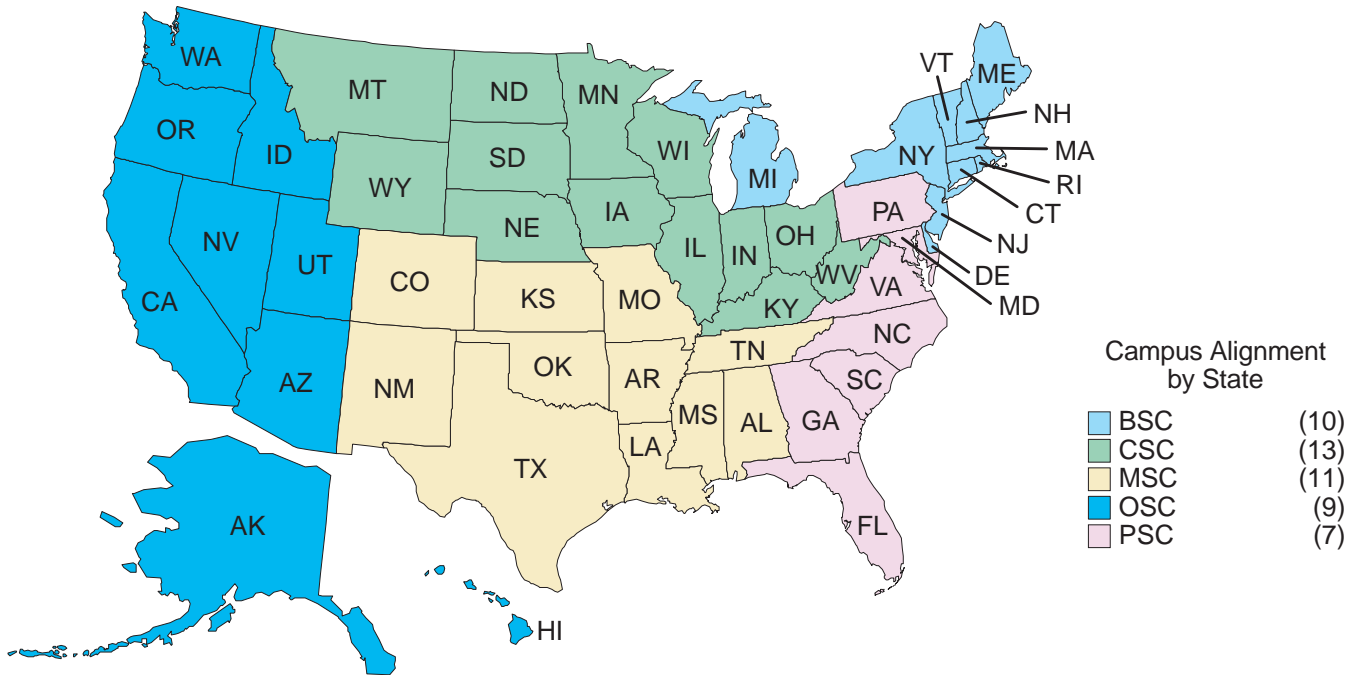
## Applicable Programs

- IMF Amended Returns (1040 X)
- IMF Carrybacks
- Injured Spouse Claims (Paper Form 8379)

*Note: BSC will process returns / claims for New York City and counties of Nassau, Rockland, Suffolk, and Westchester (see \* above)  
PSC will process returns / claims for Puerto Rico and all Internationals*



## Practitioner Priority Service



## State Alignment

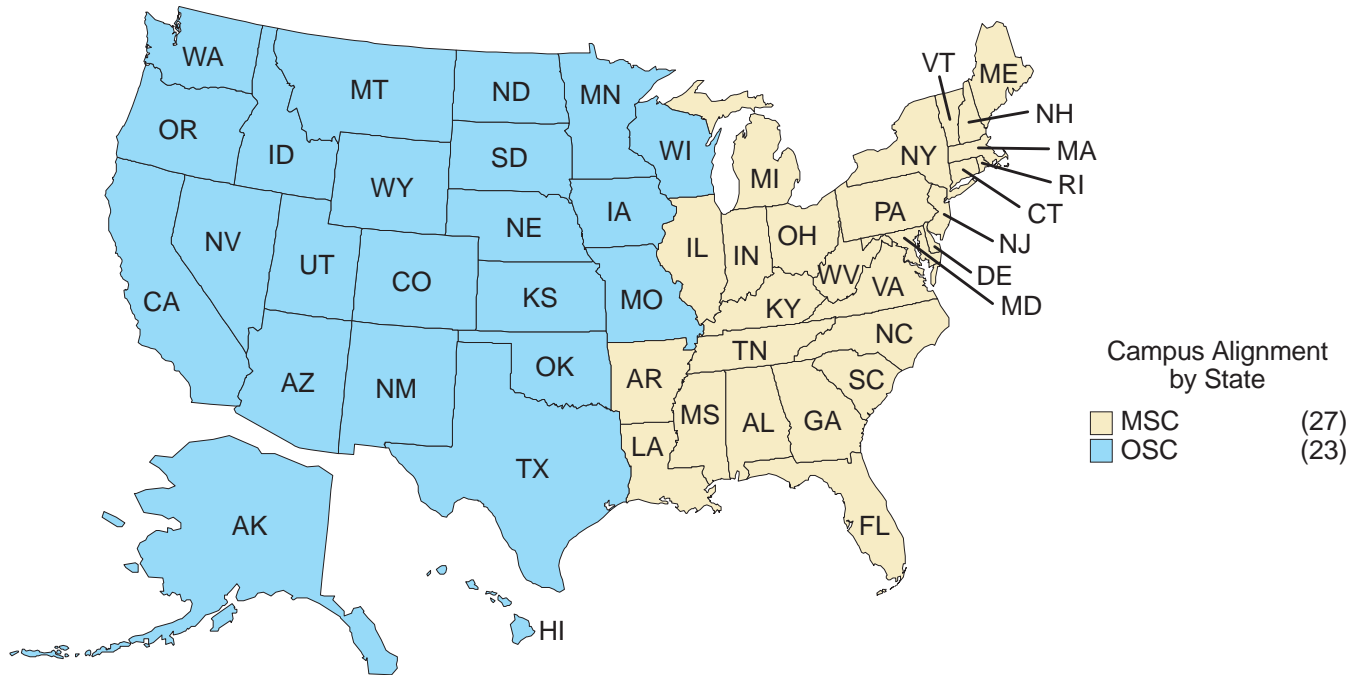
Alabama	MSC	Hawaii	OSC	Massachusetts	BSC	New Mexico	MSC	South Dakota	CSC
Alaska	OSC	Idaho	OSC	Michigan	BSC	New York	BSC	Tennessee	MSC
Arizona	OSC	Illinois	CSC	Minnesota	CSC	North Carolina	PSC	Texas	MSC
Arkansas	MSC	Indiana	CSC	Mississippi	MSC	North Dakota	CSC	Utah	OSC
California	OSC	Iowa	CSC	Missouri	MSC	Ohio	CSC	Vermont	BSC
Colorado	MSC	Kansas	MSC	Montana	CSC	Oklahoma	MSC	Virginia	PSC
Connecticut	BSC	Kentucky	CSC	Nebraska	CSC	Oregon	OSC	Washington	OSC
Delaware	BSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	PSC	West Virginia	CSC
Florida	PSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	CSC
Georgia	PSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	PSC	Wyoming	CSC

## Applicable Programs

- Practitioner Priority Service (PPS) is worked in SB/SE campuses for W&I and SB/SE taxpayers.
- The PPS program replaces the former Practitioner Hotline
- The PPS Program will be implemented in three phases at 45-day intervals
- The dates for each phase of implementation are January 1, 2002, February 18, 2002, and April 1, 2002



## Consolidated State Mapping for Centralized Authorization File (CAF)



### State Alignment

Alabama	MSC	Hawaii	OSC	Massachusetts	MSC	New Mexico	OSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	MSC	New York	MSC	Tennessee	MSC
Arizona	OSC	Illinois	MSC	Minnesota	OSC	North Carolina	MSC	Texas	OSC
Arkansas	MSC	Indiana	MSC	Mississippi	MSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	OSC	Missouri	OSC	Ohio	MSC	Vermont	MSC
Colorado	OSC	Kansas	OSC	Montana	OSC	Oklahoma	OSC	Virginia	MSC
Connecticut	MSC	Kentucky	MSC	Nebraska	OSC	Oregon	OSC	Washington	OSC
Delaware	MSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	MSC	West Virginia	MSC
Florida	MSC	Maine	MSC	New Hampshire	MSC	Rhode Island	MSC	Wisconsin	OSC
Georgia	MSC	Maryland/DC	MSC	New Jersey	MSC	South Carolina	MSC	Wyoming	OSC

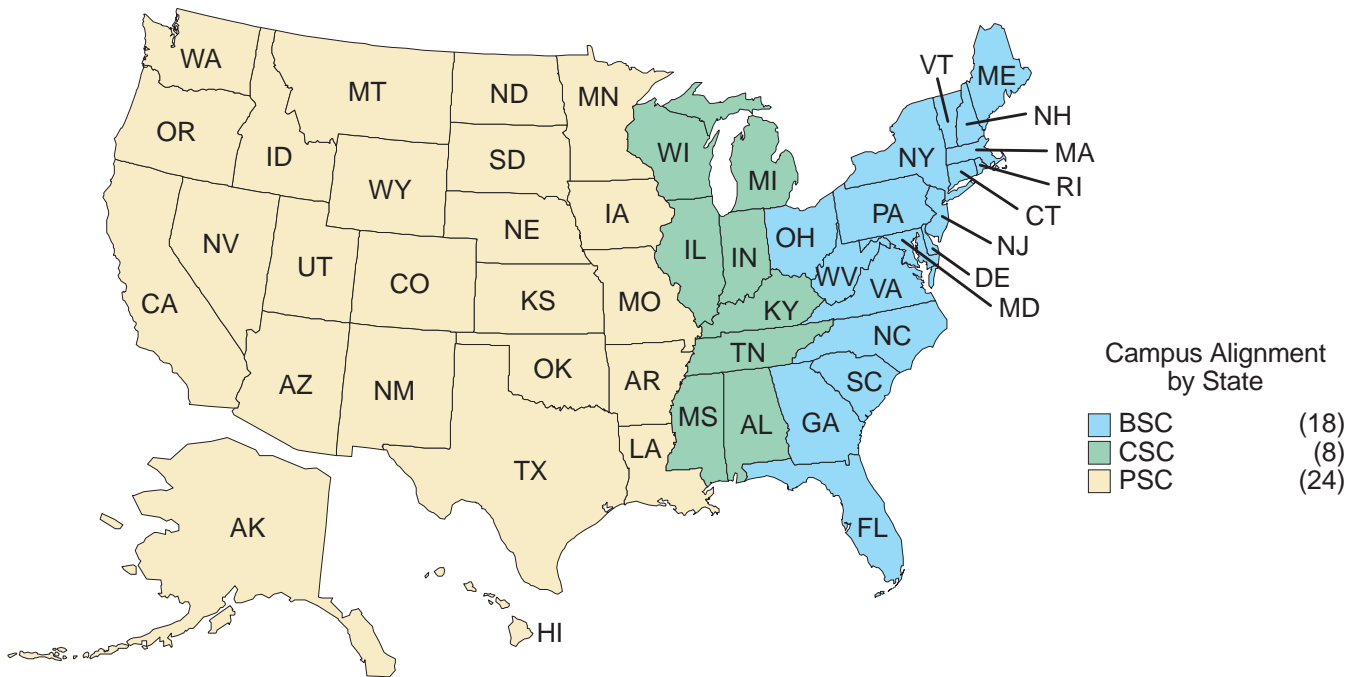
### Applicable Programs

- Centralized Authorization File (CAF) (Power of Attorney)
- CAF is worked in SB/SE Campuses for W&I and SB/SE taxpayers

*Note: PSC will process International CAF and Puerto Rico requests*



## Consolidated State Mapping for Employer Identification Number (EIN)



### State Alignment

Alabama	CSC	Hawaii	PSC	Massachusetts	BSC	New Mexico	PSC	South Dakota	PSC
Alaska	PSC	Idaho	PSC	Michigan	CSC	New York	BSC	Tennessee	CSC
Arizona	PSC	Illinois	CSC	Minnesota	PSC	North Carolina	BSC	Texas	PSC
Arkansas	PSC	Indiana	CSC	Mississippi	CSC	North Dakota	PSC	Utah	PSC
California	PSC	Iowa	PSC	Missouri	PSC	Ohio	BSC	Vermont	BSC
Colorado	PSC	Kansas	PSC	Montana	PSC	Oklahoma	PSC	Virginia	BSC
Connecticut	BSC	Kentucky	CSC	Nebraska	PSC	Oregon	PSC	Washington	PSC
Delaware	BSC	Louisiana	PSC	Nevada	PSC	Pennsylvania	BSC	West Virginia	BSC
Florida	BSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	CSC
Georgia	BSC	Maryland/DC	BSC	New Jersey	BSC	South Carolina	BSC	Wyoming	PSC

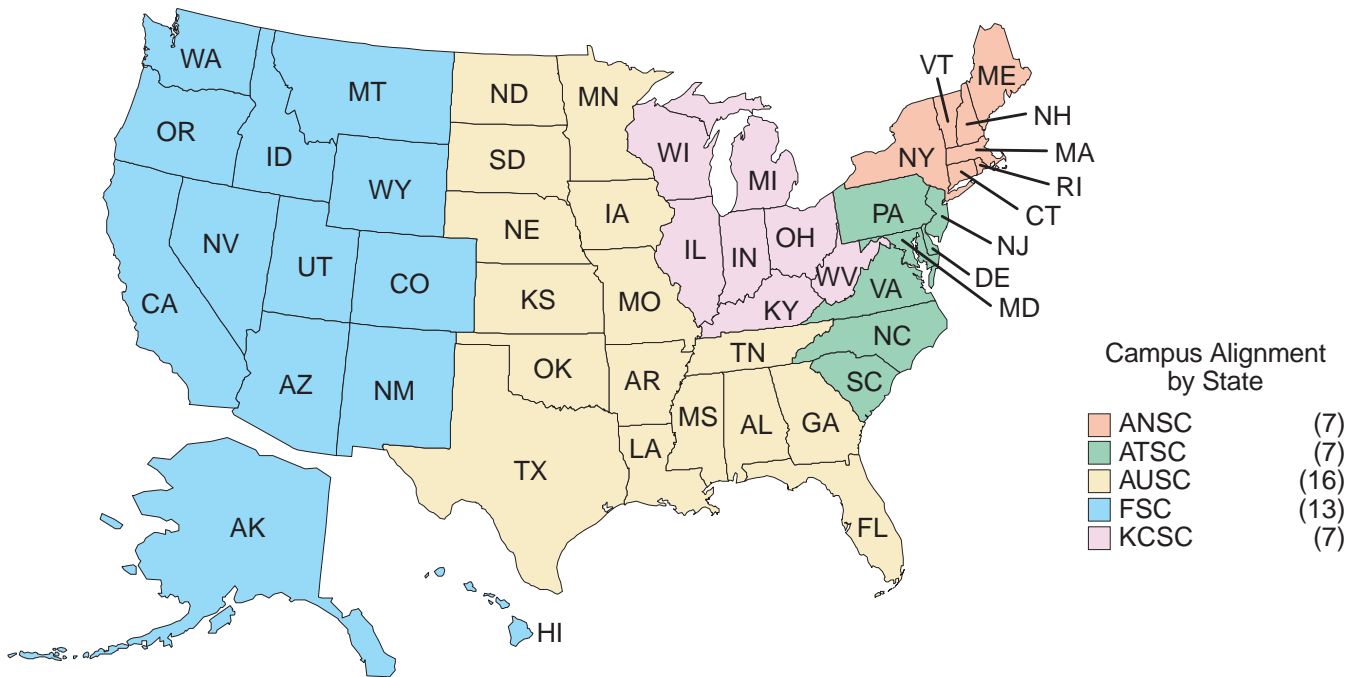
### Applicable Programs

- Employer Identification Number (EIN)
  - Tele-TIN
  - FAX-TIN
  - Paper SS-4 (Application for Employer Identification Number)
- EIN is worked in SB/SE campuses for W&I and SB/SE taxpayers

*Note: PSC will process International and Puerto Rico requests*



## Basic Backend State Mapping



## State Alignment

Alabama	AUSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	FSC	South Dakota	AUSC
Alaska	FSC	Idaho	FSC	Michigan	KCSC	New York	ANSC	Tennessee	AUSC
Arizona	FSC	Illinois	KCSC	Minnesota	AUSC	North Carolina	ATSC	Texas	AUSC
Arkansas	AUSC	Indiana	KCSC	Mississippi	AUSC	North Dakota	AUSC	Utah	FSC
California	FSC	Iowa	AUSC	Missouri	AUSC	Ohio	KCSC	Vermont	ANSC
Colorado	FSC	Kansas	AUSC	Montana	FSC	Oklahoma	AUSC	Virginia	ATSC
Connecticut	ANSC	Kentucky	KCSC	Nebraska	AUSC	Oregon	FSC	Washington	FSC
Delaware	ATSC	Louisiana	AUSC	Nevada	FSC	Pennsylvania	ATSC	West Virginia	KCSC
Florida	AUSC	Maine	ANSC	New Hampshire	ANSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	AUSC	Maryland/DC	ATSC	New Jersey	ATSC	South Carolina	ATSC	Wyoming	FSC

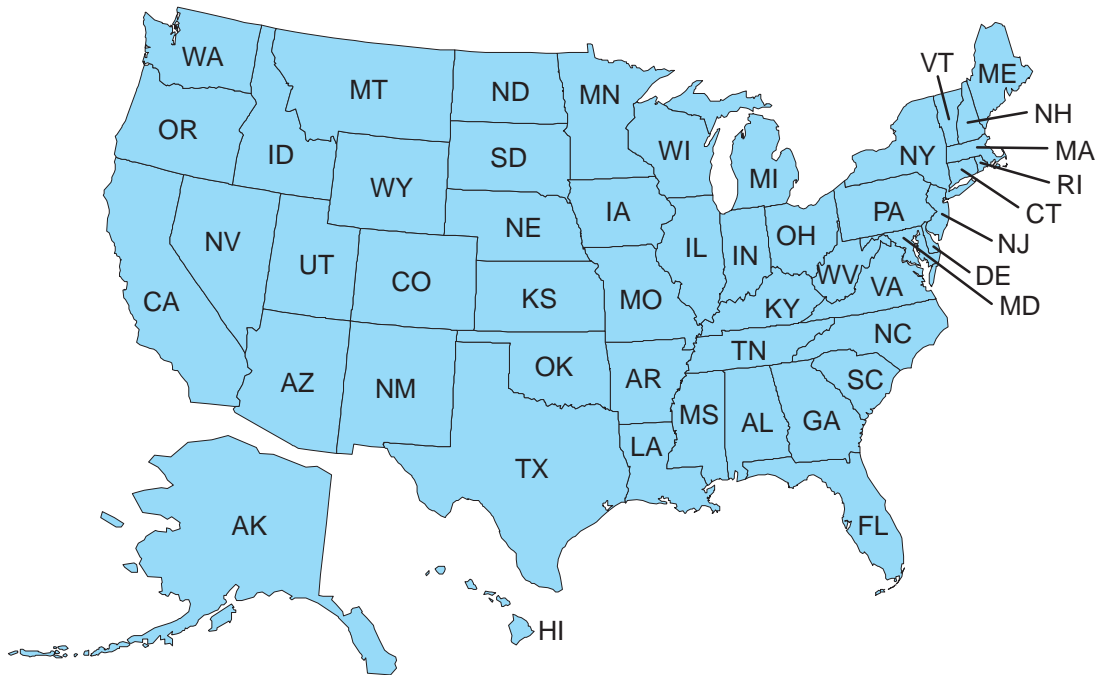
## Applicable Programs

- Audit Reconsideration
- Bankruptcy/Insolvency
- Batch Initialization
- Civil Penalty
- Classification/DO Support
- Collection Appeals Process
- Combat Zone
- Credit Offset
- Currently Not Collectible
- Installment Agreement Account Listing
- Installment Agreement (Non-Pre-Assessed)
- National Disaster Procedure
- OIC Monitoring
- Refund Hold
- Research & Development
- Return Delinquency Notice Response
- Substitute for Return
- Unallowable
- Undelivered Mail (Address Research)

Note: PSC will work Puerto Rico and International returns



## Centralized State Mapping for Various Campuses



All 50 states will be mapped to one campus where the returns / forms will be processed and worked

### Applicable Programs

**Andover**

- Alternative Minimum Tax

**Austin**

- Form SS-8  
Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding (Program will be worked in Newport, Vermont)

**Brookhaven**

- Wage Income Retrieval System (WIRS)

**Cincinnati**

- Innocent Spouse

**Fresno**

- Questionable W-4
- ASFR Reconsiderations

**Kansas City**

- Non-EITC Duplicate TIN
- Backup Withholding C

**Ogden**

- Frivolous Return

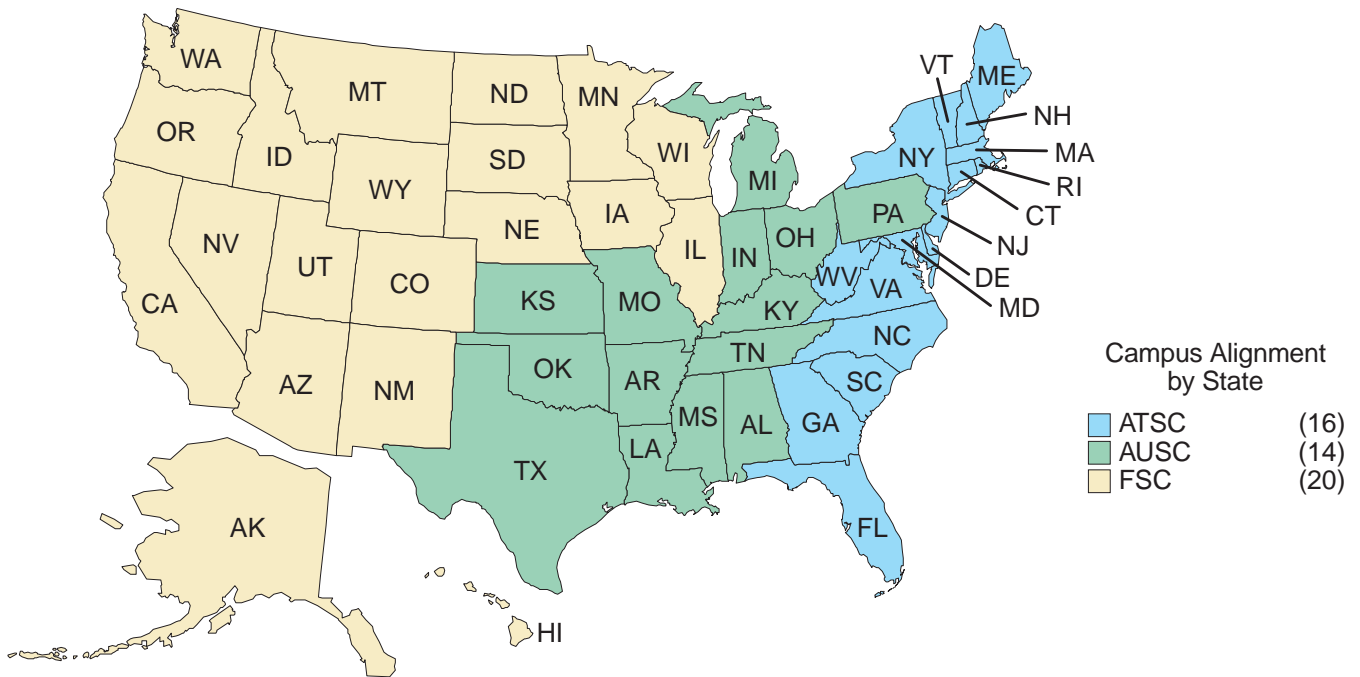
**Philadelphia**

- Foreign Information Return Processing (FIRP)
- SSA Wage Discrepancy/Minister Waivers

*Note: Innocent Spouse program managed by W&I (ANSC) but worked in Cincinnati.*



## Consolidated State Mapping for Automated Underreporter (AUR)



### State Alignment

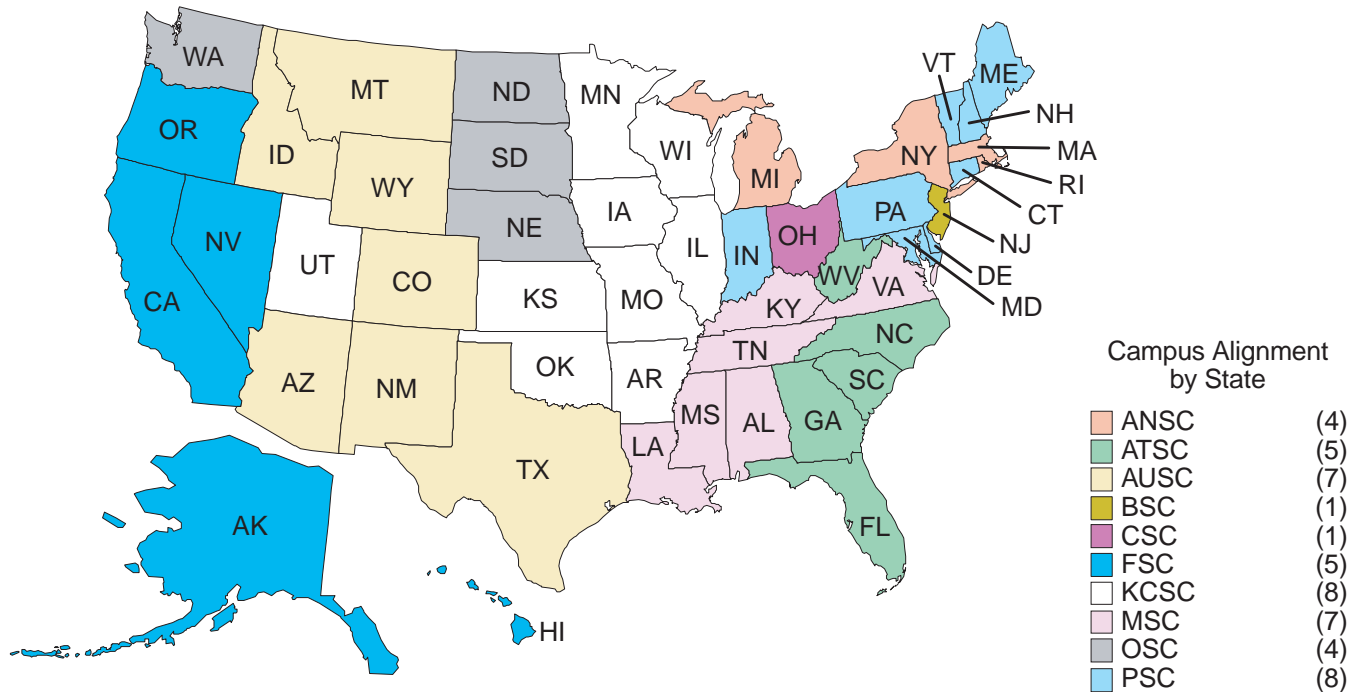
Alabama	AUSC	Hawaii	FSC	Massachusetts	ATSC	New Mexico	FSC	South Dakota	FSC
Alaska	FSC	Idaho	FSC	Michigan	AUSC	New York	ATSC	Tennessee	AUSC
Arizona	FSC	Illinois	FSC	Minnesota	FSC	North Carolina	ATSC	Texas	AUSC
Arkansas	AUSC	Indiana	AUSC	Mississippi	AUSC	North Dakota	FSC	Utah	FSC
California	FSC	Iowa	FSC	Missouri	AUSC	Ohio	AUSC	Vermont	ATSC
Colorado	FSC	Kansas	AUSC	Montana	FSC	Oklahoma	AUSC	Virginia	ATSC
Connecticut	ATSC	Kentucky	AUSC	Nebraska	FSC	Oregon	FSC	Washington	FSC
Delaware	ATSC	Louisiana	AUSC	Nevada	FSC	Pennsylvania	AUSC	West Virginia	ATSC
Florida	ATSC	Maine	ATSC	New Hampshire	ATSC	Rhode Island	ATSC	Wisconsin	FSC
Georgia	ATSC	Maryland/DC	ATSC	New Jersey	ATSC	South Carolina	ATSC	Wyoming	FSC

Note: PSC will work International and Puerto Rico returns





## Specialized State Mapping for IMF Pre-Assessed Installment Agreements



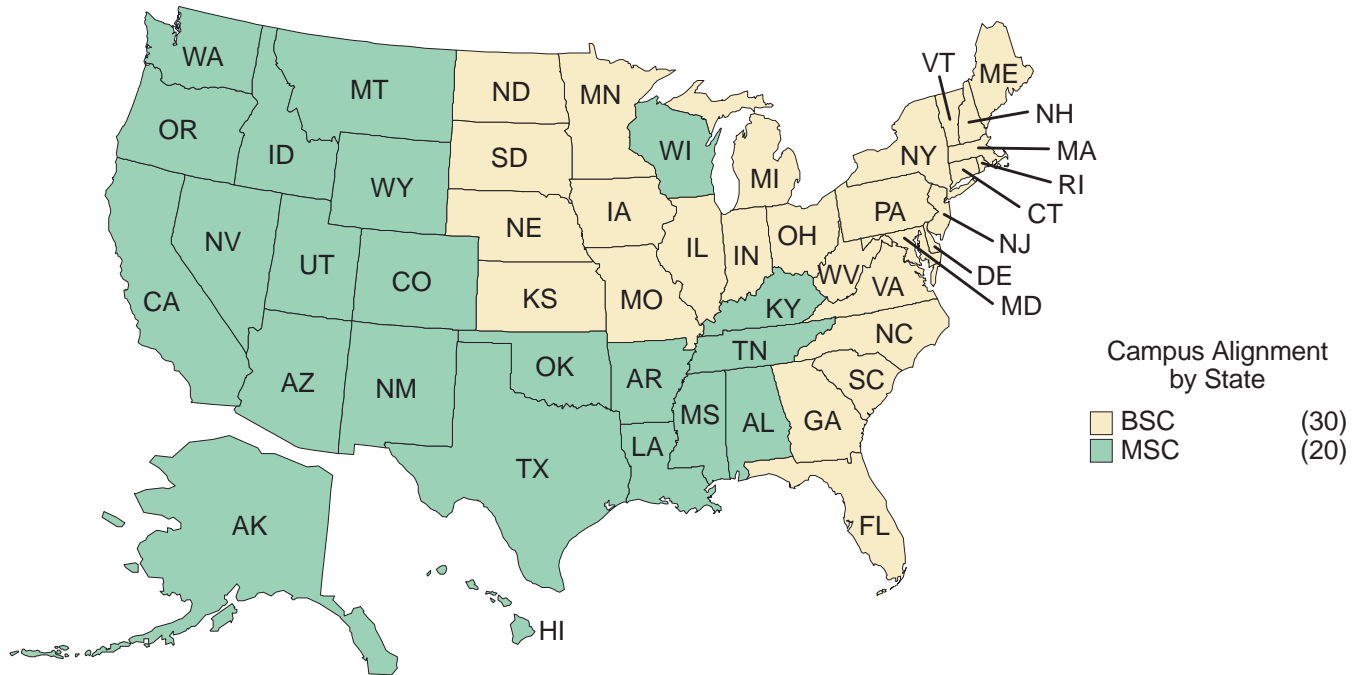
### State Alignment

Alabama	MSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	AUSC	South Dakota	OSC
Alaska	FSC	Idaho	AUSC	Michigan	ANSC	New York	ANSC	Tennessee	MSC
Arizona	AUSC	Illinois	KCSC	Minnesota	KCSC	North Carolina	ATSC	Texas	AUSC
Arkansas	MSC	Indiana	PSC	Mississippi	MSC	North Dakota	OSC	Utah	KCSC
California	FSC	Iowa	KCSC	Missouri	KCSC	Ohio	CSC	Vermont	PSC
Colorado	AUSC	Kansas	KCSC	Montana	AUSC	Oklahoma	KCSC	Virginia	MSC
Connecticut	PSC	Kentucky	MSC	Nebraska	OSC	Oregon	FSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	FSC	Pennsylvania	PSC	West Virginia	ATSC
Florida	ATSC	Maine	PSC	New Hampshire	PSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	ATSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	ATSC	Wyoming	AUSC

Note: Pre-Assessed Installment Agreements will be worked at the Campus where they are received



## Consolidated State Mapping for Centralized Offers in Compromise (COIC)



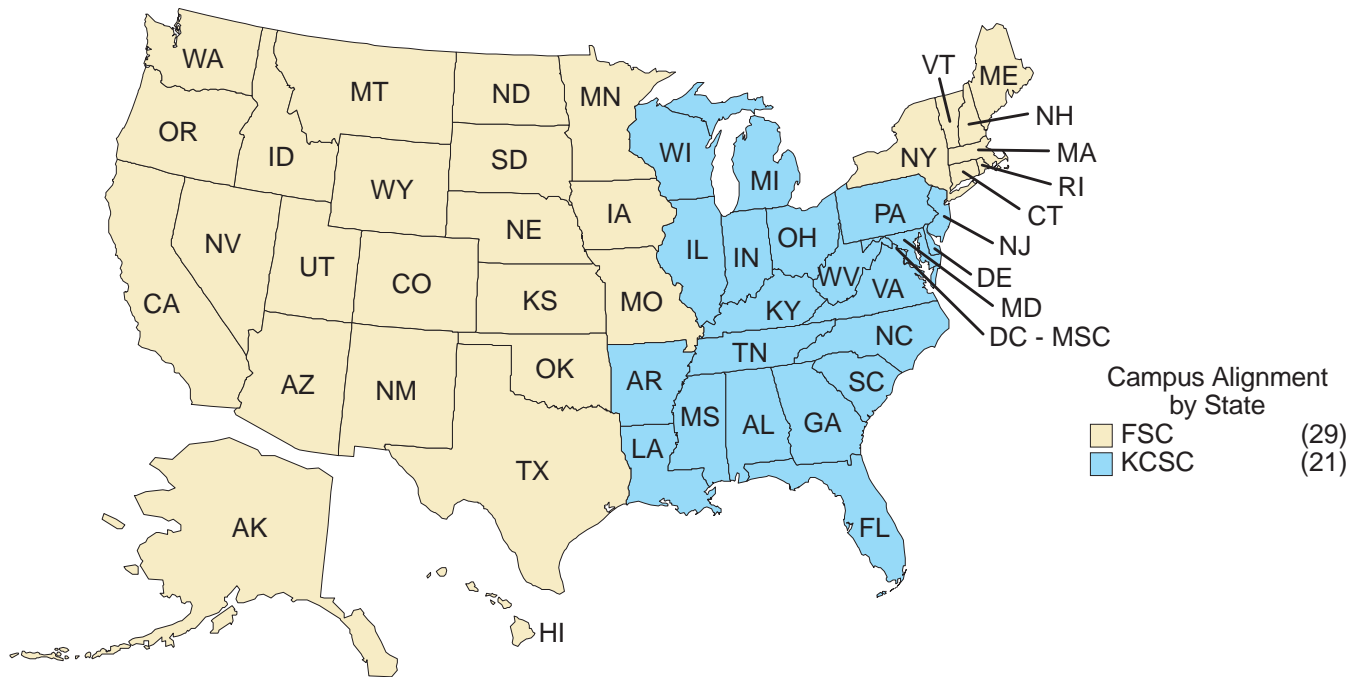
### State Alignment

Alabama	MSC	Hawaii	MSC	Massachusetts	BSC	New Mexico	MSC	South Dakota	BSC
Alaska	MSC	Idaho	MSC	Michigan	BSC	New York	BSC	Tennessee	MSC
Arizona	MSC	Illinois	BSC	Minnesota	BSC	North Carolina	BSC	Texas	MSC
Arkansas	BSC	Indiana	BSC	Mississippi	MSC	North Dakota	BSC	Utah	MSC
California	MSC	Iowa	BSC	Missouri	BSC	Ohio	BSC	Vermont	BSC
Colorado	MSC	Kansas	BSC	Montana	MSC	Oklahoma	BSC	Virginia	BSC
Connecticut	BSC	Kentucky	MSC	Nebraska	BSC	Oregon	MSC	Washington	MSC
Delaware	BSC	Louisiana	MSC	Nevada	MSC	Pennsylvania	BSC	West Virginia	BSC
Florida	BSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	MSC
Georgia	BSC	Maryland/DC	BSC	New Jersey	BSC	South Carolina	BSC	Wyoming	MSC

Note: BSC will process offers from Puerto Rico and those from a foreign address



## Consolidated State Mapping for ACS Support and Collection Due Process



### State Alignment

Alabama	KCSC	Hawaii	FSC	Massachusetts	FSC	New Mexico	FSC	South Dakota	FSC
Alaska	FSC	Idaho	FSC	Michigan	KCSC	New York	FSC	Tennessee	KCSC
Arizona	FSC	Illinois	KCSC	Minnesota	FSC	North Carolina	KCSC	Texas	FSC
Arkansas	KCSC	Indiana	KCSC	Mississippi	KCSC	North Dakota	FSC	Utah	FSC
California	FSC	Iowa	FSC	Missouri	FSC	Ohio	KCSC	Vermont	FSC
Colorado	FSC	Kansas	FSC	Montana	FSC	Oklahoma	FSC	Virginia	KCSC
Connecticut	FSC	Kentucky	KCSC	Nebraska	FSC	Oregon	FSC	Washington	FSC
Delaware	KCSC	Louisiana	KCSC	Nevada	FSC	Pennsylvania	KCSC	West Virginia	KCSC
Florida	KCSC	Maine	FSC	New Hampshire	FSC	Rhode Island	FSC	Wisconsin	KCSC
Georgia	KCSC	Maryland/DC	KCSC	New Jersey	KCSC	South Carolina	KCSC	Wyoming	FSC

### Applicable Programs

- Automated Collection System Support
- Collection Due Process

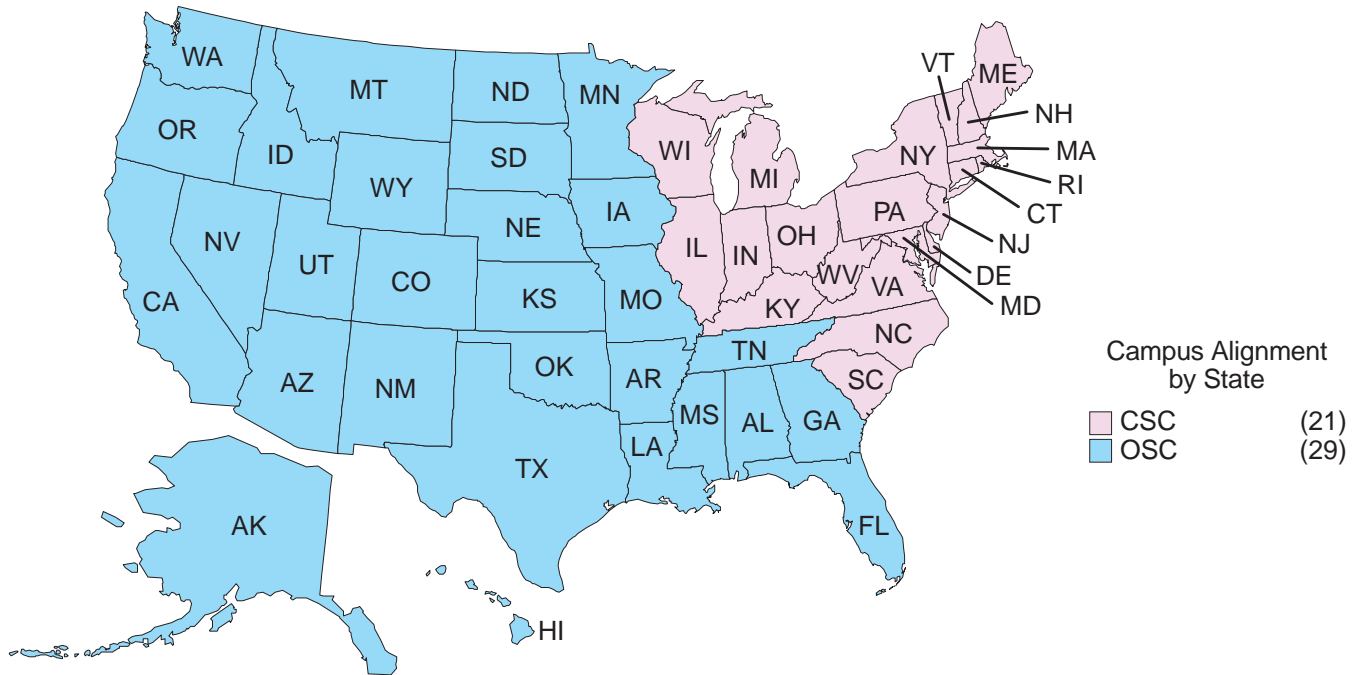
*Note: PSC will work International and Puerto Rico cases*



# BMF SUBMISSION PROCESSING

January 2002

## State Mapping for BMF Paper Returns



## State Alignment

Alabama	OSC	Hawaii	OSC	Massachusetts	CSC	New Mexico	OSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	CSC	New York	CSC	Tennessee	OSC
Arizona	OSC	Illinois	CSC	Minnesota	OSC	North Carolina	CSC	Texas	OSC
Arkansas	OSC	Indiana	CSC	Mississippi	OSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	OSC	Missouri	OSC	Ohio	CSC	Vermont	CSC
Colorado	OSC	Kansas	OSC	Montana	OSC	Oklahoma	OSC	Virginia	CSC
Connecticut	CSC	Kentucky	CSC	Nebraska	OSC	Oregon	OSC	Washington	OSC
Delaware	CSC	Louisiana	OSC	Nevada	OSC	Pennsylvania	CSC	West Virginia	CSC
Florida	OSC	Maine	CSC	New Hampshire	CSC	Rhode Island	CSC	Wisconsin	CSC
Georgia	OSC	Maryland/DC	CSC	New Jersey	CSC	South Carolina	CSC	Wyoming	OSC

## Applicable Programs

- 94X series
- 1041
- 1120 series
- Excise (CSC)
- 1065
- Estate and Gift (CSC)

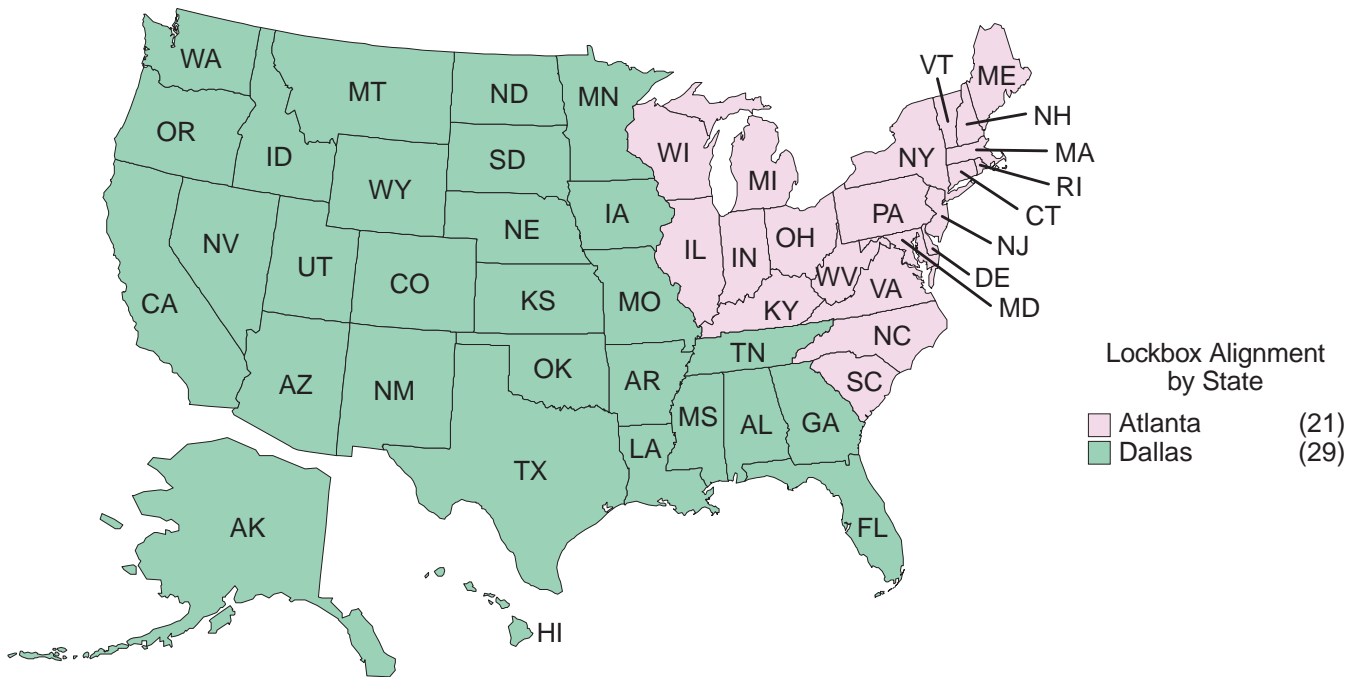
*Note: Ogden will process all 94X and 1120 series for TEGE  
Ogden will process all 1065 and 1120 series for LMSB  
Cincinnati will process all Excise and Estate and Gift returns*



# BMF SUBMISSION PROCESSING

January 2002

## State Mapping for BMF Tax Returns Filed to a Lockbox



## State Alignment

Alabama	Dallas	Hawaii	Dallas	Massachusetts	Atlanta	New Mexico	Dallas	South Dakota	Dallas
Alaska	Dallas	Idaho	Dallas	Michigan	Atlanta	New York	Atlanta	Tennessee	Dallas
Arizona	Dallas	Illinois	Atlanta	Minnesota	Dallas	North Carolina	Atlanta	Texas	Dallas
Arkansas	Dallas	Indiana	Atlanta	Mississippi	Dallas	North Dakota	Dallas	Utah	Dallas
California	Dallas	Iowa	Dallas	Missouri	Dallas	Ohio	Atlanta	Vermont	Atlanta
Colorado	Dallas	Kansas	Dallas	Montana	Dallas	Oklahoma	Dallas	Virginia	Atlanta
Connecticut	Atlanta	Kentucky	Atlanta	Nebraska	Dallas	Oregon	Dallas	Washington	Dallas
Delaware	Dallas	Louisiana	Dallas	Nevada	Dallas	Pennsylvania	Atlanta	West Virginia	Atlanta
Florida	Dallas	Maine	Atlanta	New Hampshire	Atlanta	Rhode Island	Atlanta	Wisconsin	Atlanta
Georgia	Dallas	Maryland/DC	Atlanta	New Jersey	Atlanta	South Carolina	Atlanta	Wyoming	Dallas

## Applicable Programs

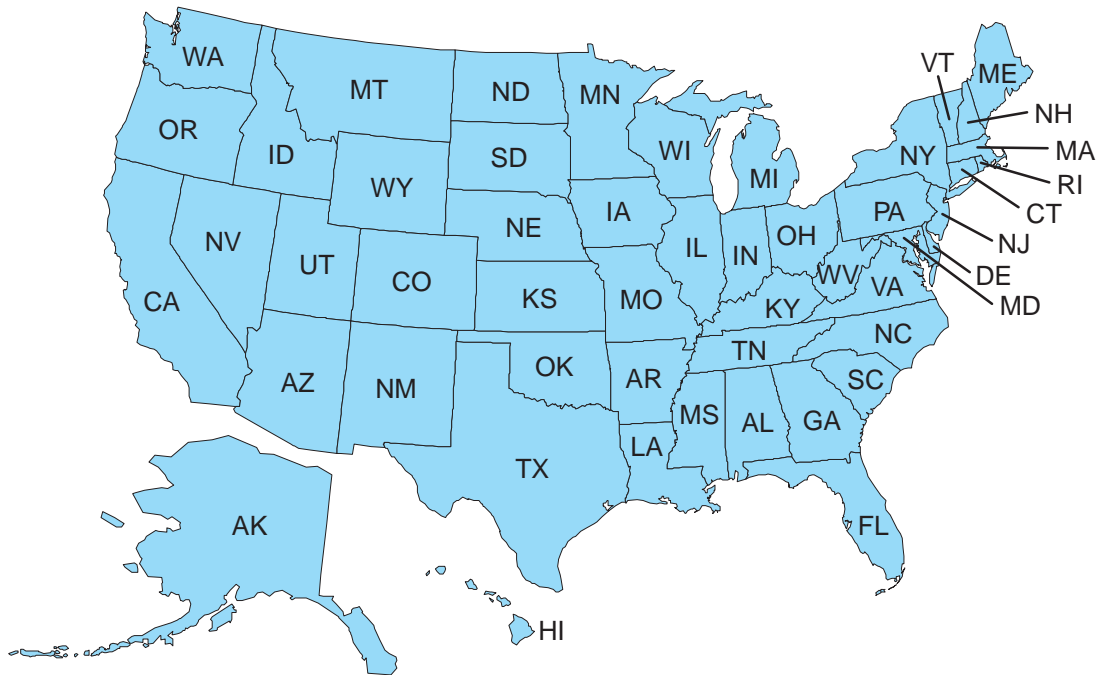
Business tax returns with payments will be sent to one of three lockboxes listed below based on state alignment:

- **Atlanta Lockbox**  
P.O. Box 105887, Atlanta, Georgia 30348-5887
- **Dallas Lockbox**  
P.O. Box 660095, Dallas, Texas 75266-0095
- **Cincinnati**  
P.O. Box 80105, Cincinnati, Ohio 45280-0005

*Note: Cincinnati will receive all returns with payments for Puerto Rico and the U.S. Virgin Islands*



## State Mapping for BMF Tax Returns Filed Electronically



All 50 states will be mapped to one campus where the returns / forms will be processed and worked

### Applicable Programs

The following electronically filed BMF returns will be routed to the respective Campuses:

#### Austin

- 940 OLF (On Line Filing)
- 941 LOA (Letter of Application)

#### Memphis

- 940 e-file
- 941 e-file
- 1065

#### Philadelphia

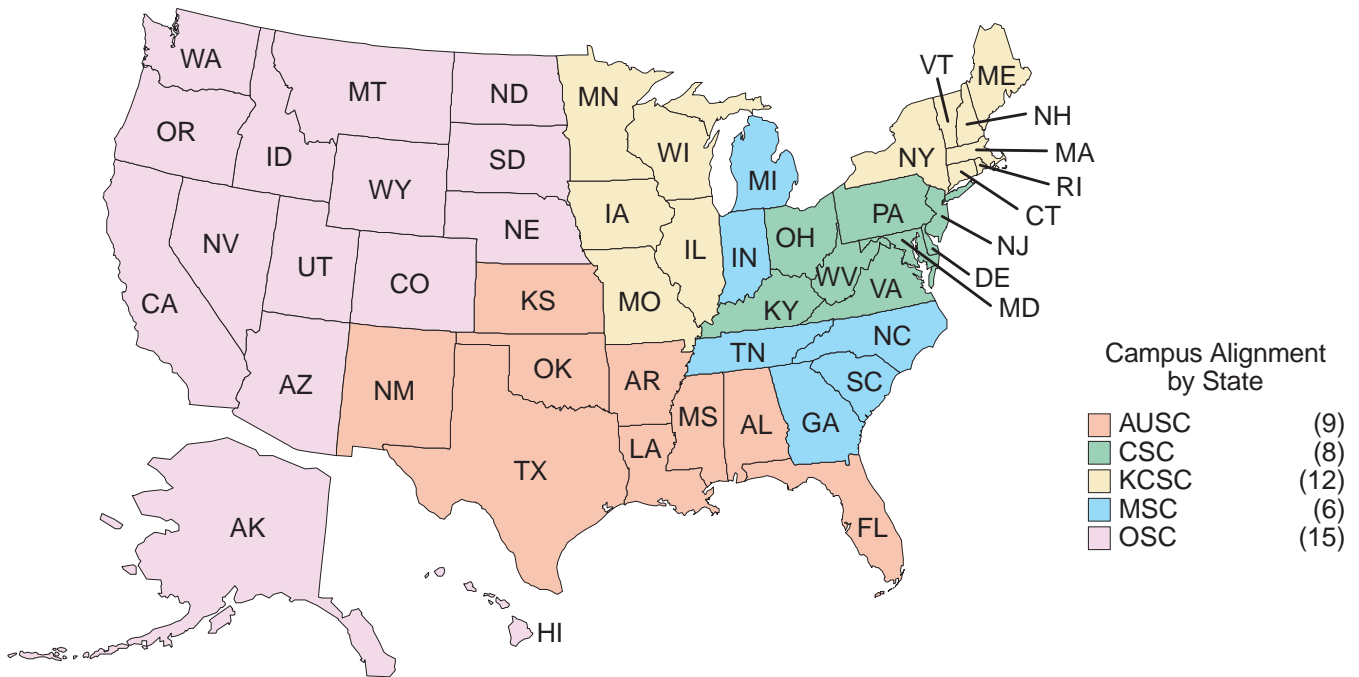
- 1041



# BMF SUBMISSION PROCESSING

January 2002

## State Mapping for Federal Tax Deposits (FTD)



## State Alignment

AC International	CSC	Hawaii	OSC	Massachusetts	KCSC	New Mexico	AUSC	South Dakota	OSC
Alabama	AUSC	Idaho	OSC	Michigan		New York	KCSC	Tennessee	MSC
Alaska	OSC	Illinois	KCSC	Upper Peninsula	KCSC	New York City	CSC	Texas	AUSC
Arizona	OSC	Indiana	MSC	Lower Peninsula	MSC	Long Island	CSC	Utah	OSC
Arkansas	AUSC	Iowa	KCSC	Minnesota	KCSC	North Carolina	MSC	Vermont	KCSC
California	OSC	Kansas	AUSC	Mississippi	AUSC	North Dakota	OSC	Virginia	CSC
Colorado	OSC	Kentucky	CSC	Missouri	KCSC	Ohio	CSC	Washington	OSC
Connecticut	KCSC	Louisiana	AUSC	Montana	OSC	Oklahoma	AUSC	West Virginia	CSC
Delaware	CSC	Maine	KCSC	Nebraska	OSC	Oregon	OSC	Wisconsin	KCSC
Dist of Columbia	CSC	Maryland	CSC	Nevada	OSC	Pennsylvania	CSC	Wyoming	OSC
Florida	AUSC			New Hampshire	KCSC	Rhode Island	KCSC		
Georgia	MSC			New Jersey	CSC	South Carolina	MSC		

## Applicable Programs

Deposits may be required through the Federal Tax Deposit System for the following forms:

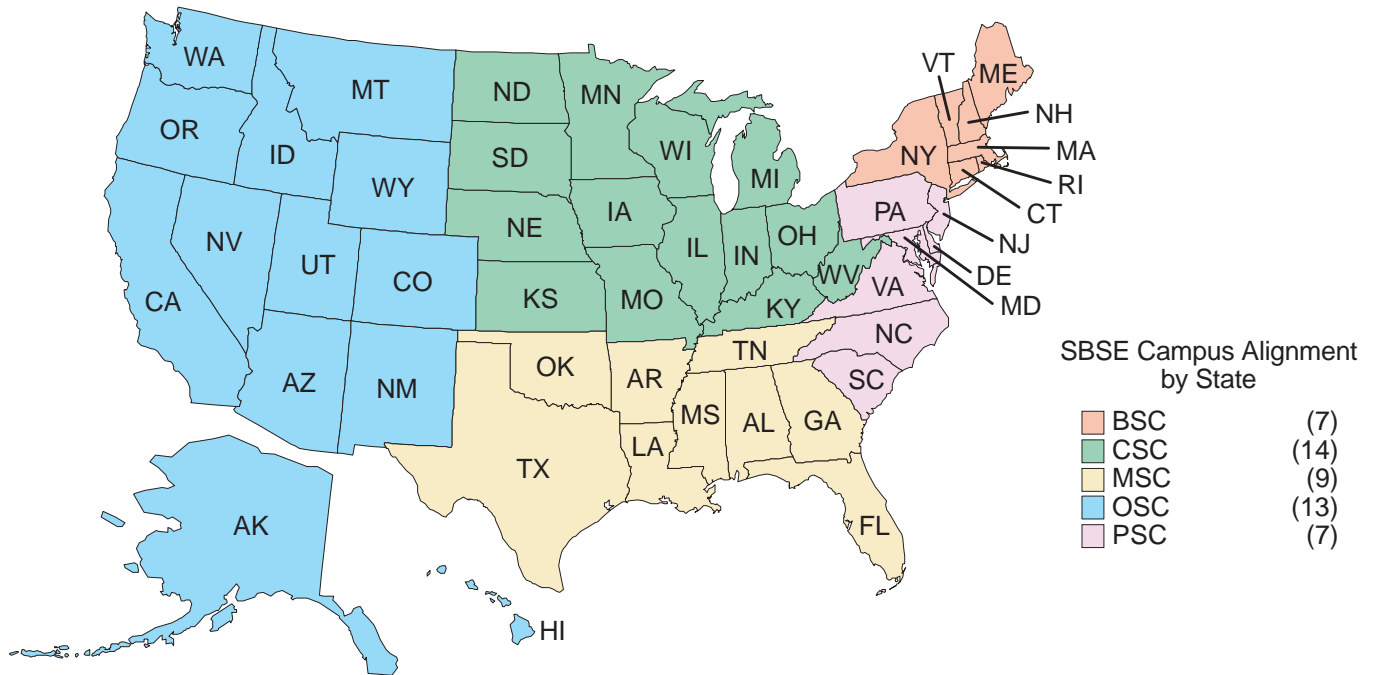
- Form 720
- Form 940
- Form 941
- Form 943
- Form 945
- Form 990-C
- Form 990-PF
- Form 990-T
- Form 1041-ES
- Form 1042
- Form 1120
- Form CT-1



# SB/SE ACCOUNTS MANAGEMENT

January 2002

## Basic Backend State Mapping



## State Alignment

Alabama	MSC	Hawaii	OSC	Massachusetts	BSC	New Mexico	OSC	South Dakota	CSC
Alaska	OSC	Idaho	OSC	Michigan	CSC	New York	BSC	Tennessee	MSC
Arizona	OSC	Illinois	CSC	Minnesota	CSC	North Carolina	PSC	Texas	MSC
Arkansas	MSC	Indiana	CSC	Mississippi	MSC	North Dakota	CSC	Utah	OSC
California	OSC	Iowa	CSC	Missouri	CSC	Ohio	CSC	Vermont	BSC
Colorado	OSC	Kansas	CSC	Montana	OSC	Oklahoma	MSC	Virginia	PSC
Connecticut	BSC	Kentucky	CSC	Nebraska	CSC	Oregon	OSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	PSC	West Virginia	CSC
Florida	MSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	CSC
Georgia	MSC	Maryland/DC	PSC	New Jersey	PSC	South Carolina	PSC	Wyoming	OSC

## Applicable Programs

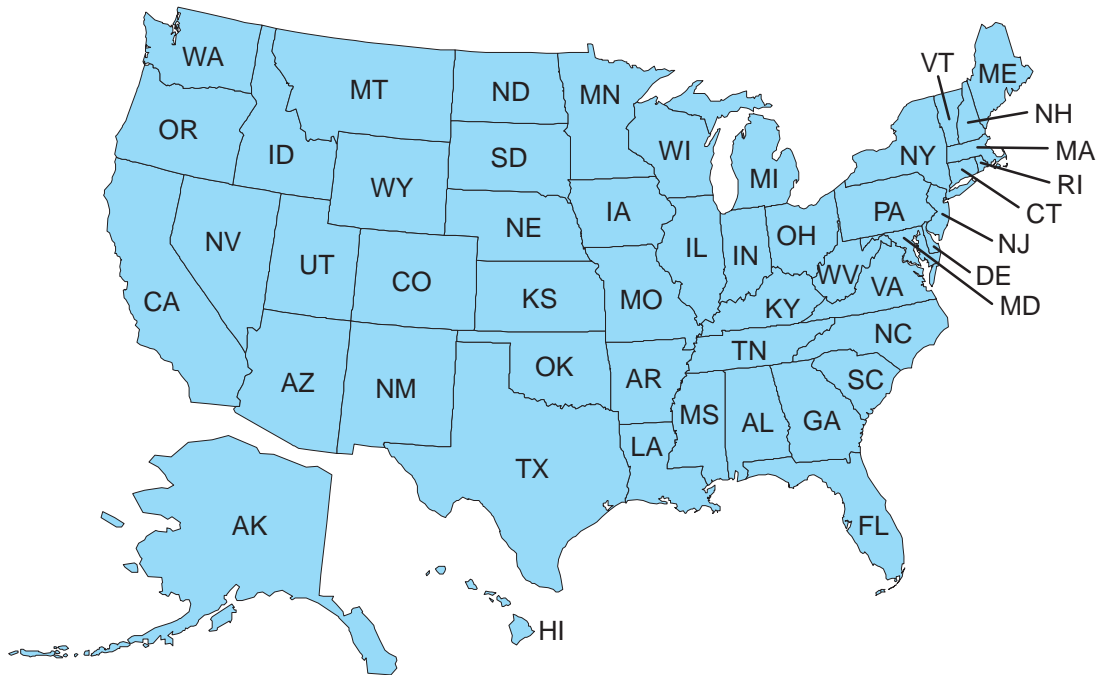
- Accounts Maintenance
- BMF Correspondence (Balance Due Notices)
- IMF (Self Employed Filers) Correspondence (Balance Due Notices)
- Large Corp
- Refund Inquiry  
Exceptions: Refund more than one year old  
Manual refunds  
Incorrect taxpayer name  
These inquiries must be worked at the site which processed the return.
- Statutes
- Technical Unit

Note: PSC will work Puerto Rico and International returns





## Centralized State Mapping



All 50 states will be mapped to one campus where the returns / forms will be processed and worked

## Applicable Programs

### Andover

- Killed in Terrorist Action (KITA)
- (Returns will be filed in ANSC and dispersed to other Campuses for processing)

### Ogden

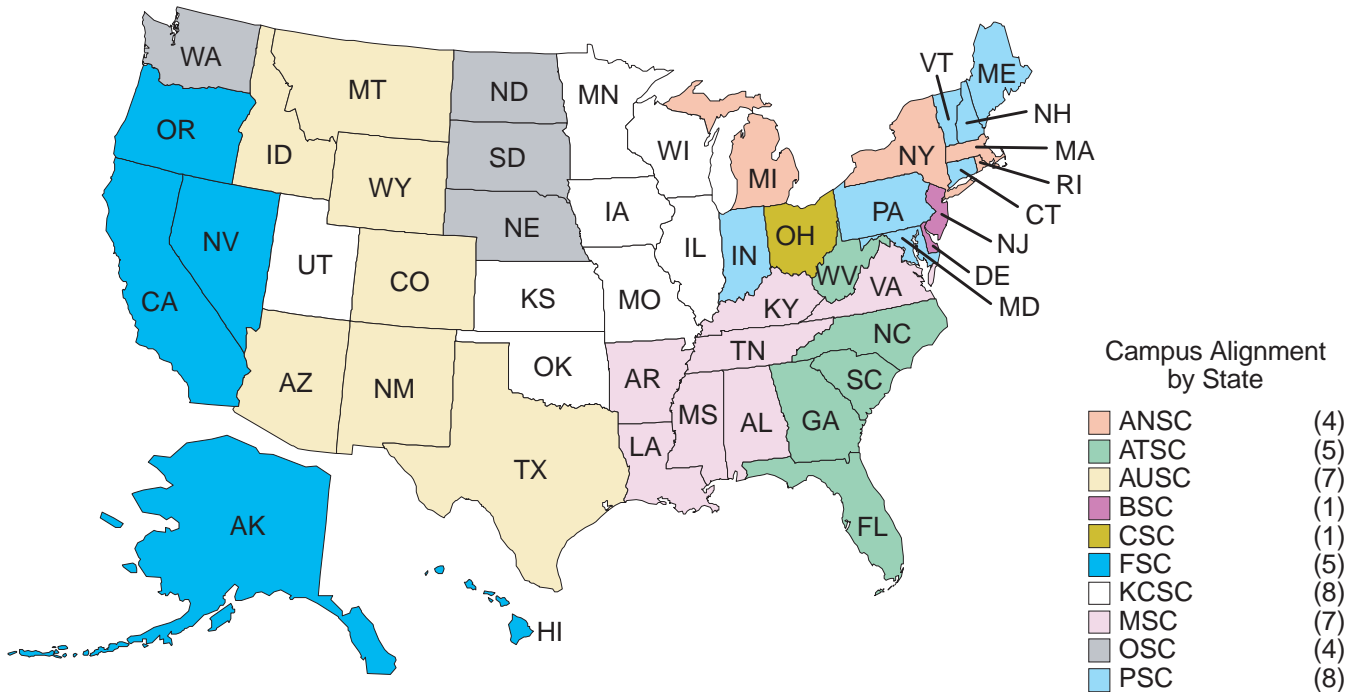
- Exempt Organizations
- Employee Plans
- Tax Exempt Bonds

### Philadelphia

- Foreign Investment Real Property Tax Act (FIRPTA)



## Specialized State Mapping for IMF Programs



## State Alignment

Alabama	MSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	AUSC	South Dakota	OSC
Alaska	FSC	Idaho	AUSC	Michigan	ANSC	New York	ANSC *	Tennessee	MSC
Arizona	AUSC	Illinois	KCSC	Minnesota	KCSC	North Carolina	ATSC	Texas	AUSC
Arkansas	MSC	Indiana	PSC	Mississippi	MSC	North Dakota	OSC	Utah	KCSC
California	FSC	Iowa	KCSC	Missouri	KCSC	Ohio	CSC	Vermont	PSC
Colorado	AUSC	Kansas	KCSC	Montana	AUSC	Oklahoma	KCSC	Virginia	MSC
Connecticut	PSC	Kentucky	MSC	Nebraska	OSC	Oregon	FSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	FSC	Pennsylvania	PSC	West Virginia	ATSC
Florida	ATSC	Maine	PSC	New Hampshire	PSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	ATSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	ATSC	Wyoming	AUSC

## Applicable Programs

- IMF (Self Employed Filers) Amended Returns (1040 X)
- IMF (Self Employed Filers) Carrybacks
- Injured Spouse Claims (Paper Form 8379)

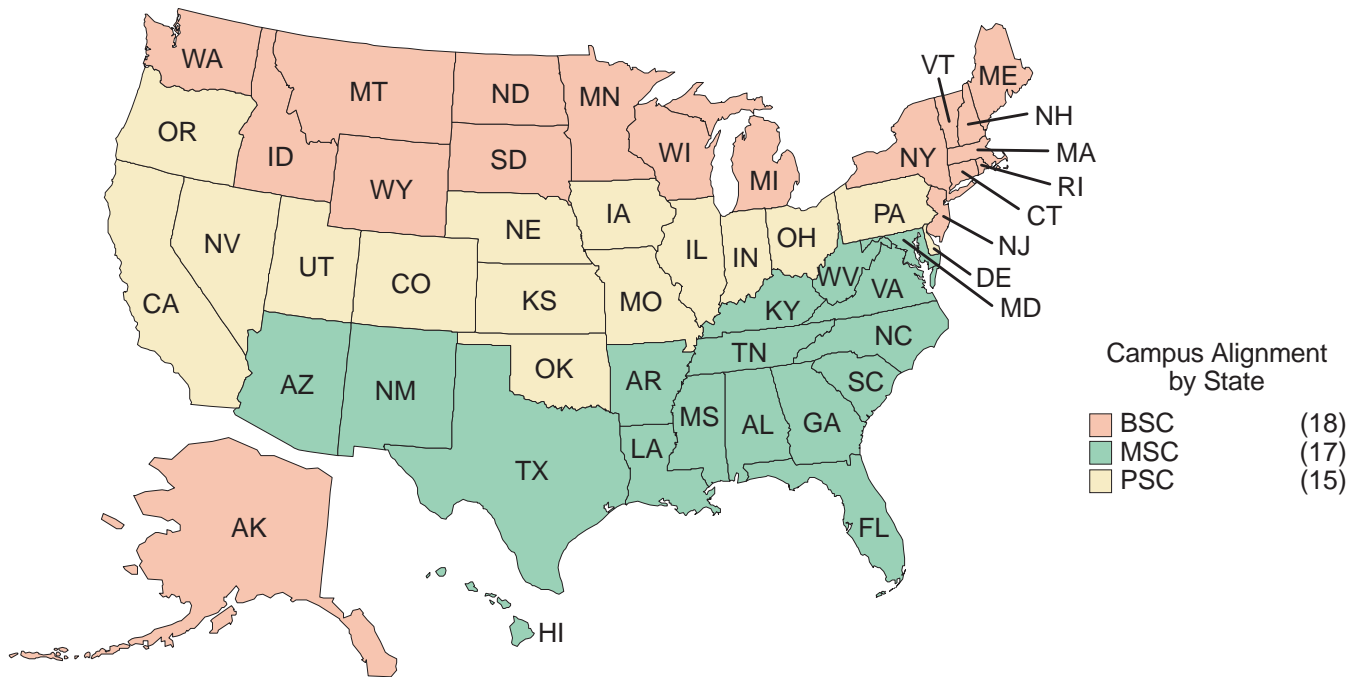
*Note: PSC will process returns / claims for Puerto Rico and Internationals  
BSC will process returns / claims for New York City and counties of Nassau, Rockland, Suffolk, and Westchester (see \* above)*



# SB/SE ACCOUNTS MANAGEMENT

January 2002

## Consolidated State Mapping for IMF Programs



### State Alignment

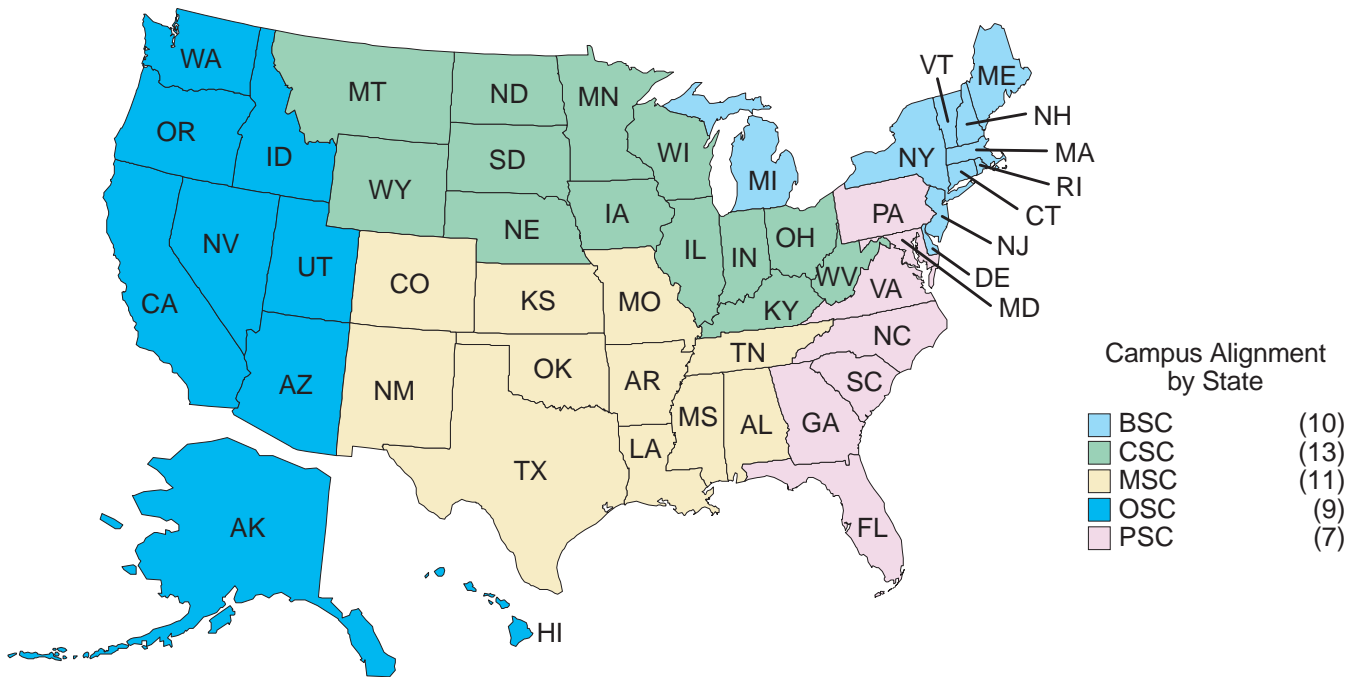
Alabama	MSC	Hawaii	MSC	Massachusetts	BSC	New Mexico	MSC	South Dakota	BSC
Alaska	BSC	Idaho	BSC	Michigan	BSC	New York	BSC	Tennessee	MSC
Arizona	MSC	Illinois	PSC	Minnesota	BSC	North Carolina	MSC	Texas	MSC
Arkansas	MSC	Indiana	PSC	Mississippi	MSC	North Dakota	BSC	Utah	PSC
California	PSC	Iowa	PSC	Missouri	PSC	Ohio	PSC	Vermont	BSC
Colorado	PSC	Kansas	PSC	Montana	BSC	Oklahoma	PSC	Virginia	MSC
Connecticut	BSC	Kentucky	MSC	Nebraska	PSC	Oregon	PSC	Washington	BSC
Delaware	PSC	Louisiana	MSC	Nevada	PSC	Pennsylvania	PSC	West Virginia	MSC
Florida	MSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	BSC
Georgia	MSC	Maryland/DC	MSC	New Jersey	BSC	South Carolina	MSC	Wyoming	BSC

### Applicable Programs

- IMF (Self Employed Filers) Correspondence – Non-Balance Due
- Electronic Injured Spouse (Form 8379)



## Practitioner Priority Service



## State Alignment

Alabama	MSC	Hawaii	OSC	Massachusetts	BSC	New Mexico	MSC	South Dakota	CSC
Alaska	OSC	Idaho	OSC	Michigan	BSC	New York	BSC	Tennessee	MSC
Arizona	OSC	Illinois	CSC	Minnesota	CSC	North Carolina	PSC	Texas	MSC
Arkansas	MSC	Indiana	CSC	Mississippi	MSC	North Dakota	CSC	Utah	OSC
California	OSC	Iowa	CSC	Missouri	MSC	Ohio	CSC	Vermont	BSC
Colorado	MSC	Kansas	MSC	Montana	CSC	Oklahoma	MSC	Virginia	PSC
Connecticut	BSC	Kentucky	CSC	Nebraska	CSC	Oregon	OSC	Washington	OSC
Delaware	BSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	PSC	West Virginia	CSC
Florida	PSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	CSC
Georgia	PSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	PSC	Wyoming	CSC

## Applicable Programs

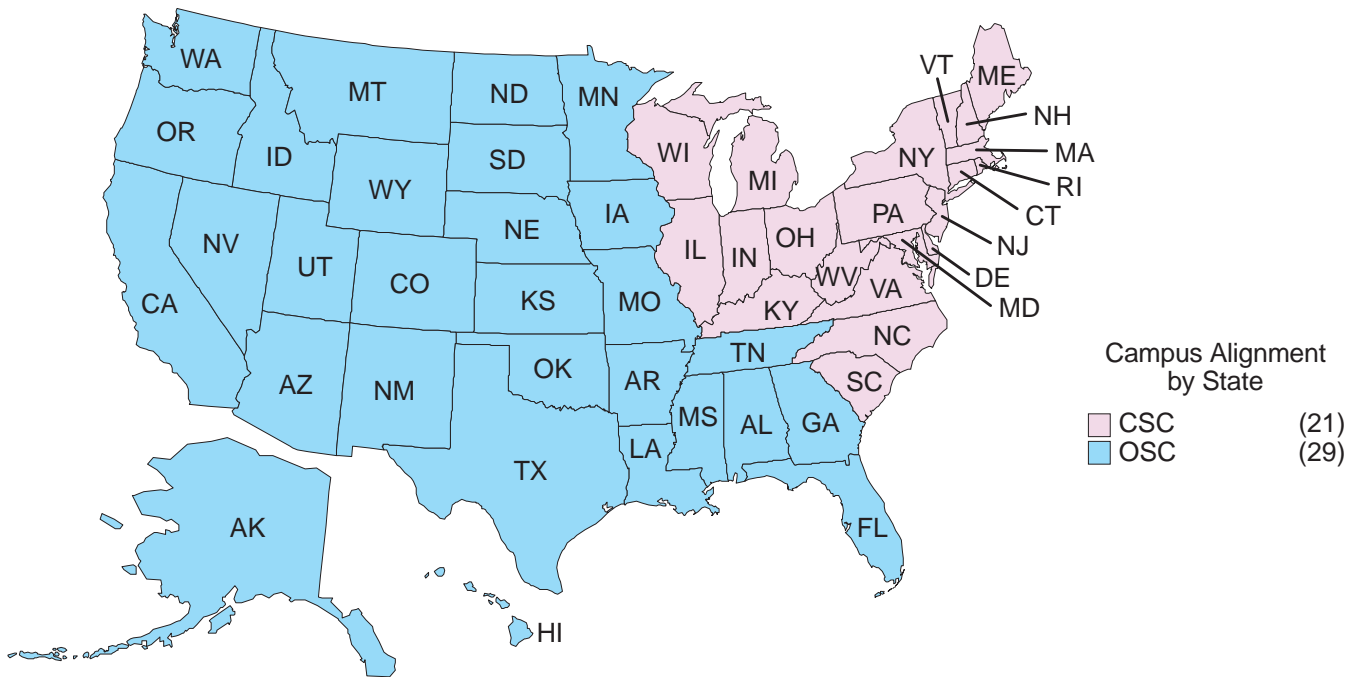
- The Practitioner Priority Service program replaces the former Practitioner Hotline
- The Practitioner Priority Service Program will be implemented in three phases at 45-day intervals; (the dates for each phase of implementation are January 1, 2002, February 18, 2002, and April 1, 2002)



# SB/SE ACCOUNTS MANAGEMENT

January 2002

## Specialized State Mapping for BMF Programs



### State Alignment

Alabama	OSC	Hawaii	OSC	Massachusetts	CSC	New Mexico	OSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	CSC	New York	CSC	Tennessee	OSC
Arizona	OSC	Illinois	CSC	Minnesota	OSC	North Carolina	CSC	Texas	OSC
Arkansas	OSC	Indiana	CSC	Mississippi	OSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	OSC	Missouri	OSC	Ohio	CSC	Vermont	CSC
Colorado	OSC	Kansas	OSC	Montana	OSC	Oklahoma	OSC	Virginia	CSC
Connecticut	CSC	Kentucky	CSC	Nebraska	OSC	Oregon	OSC	Washington	OSC
Delaware	CSC	Louisiana	OSC	Nevada	OSC	Pennsylvania	CSC	West Virginia	CSC
Florida	OSC	Maine	CSC	New Hampshire	CSC	Rhode Island	CSC	Wisconsin	CSC
Georgia	OSC	Maryland/DC	CSC	New Jersey	CSC	South Carolina	CSC	Wyoming	OSC

### Applicable Programs

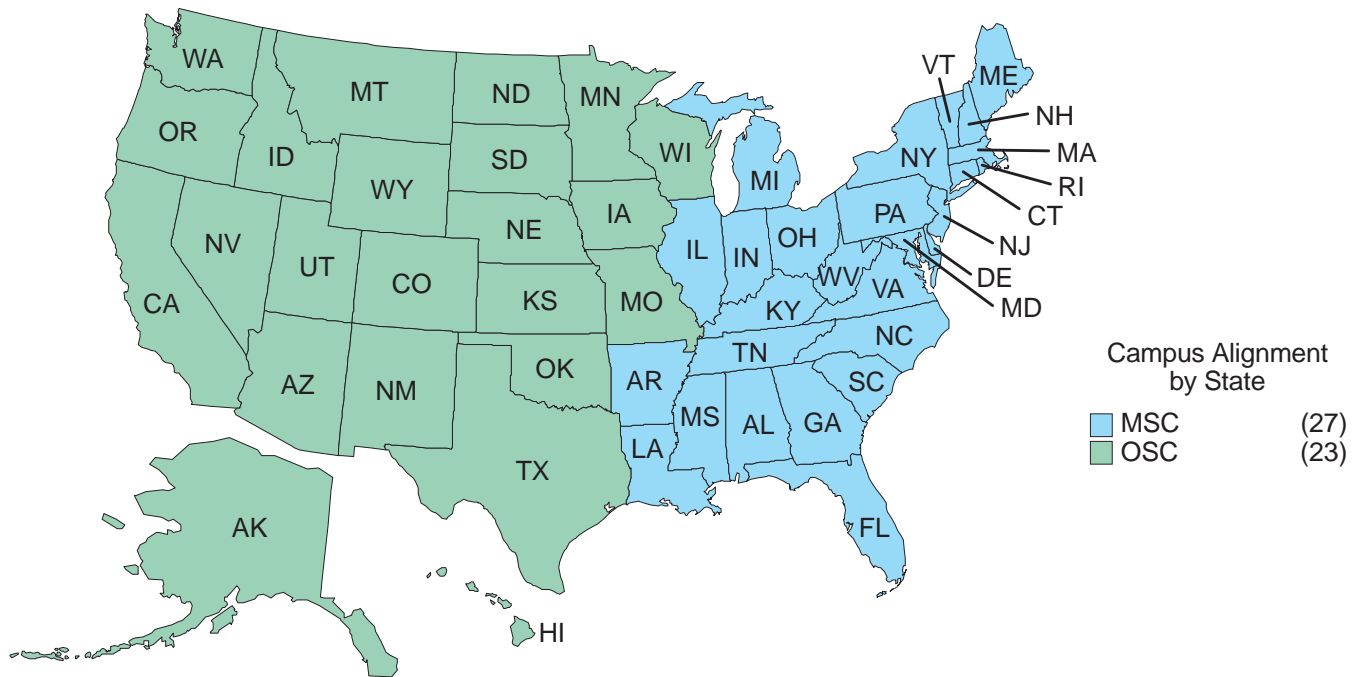
- BMF Amended Returns
- BMF Carrybacks
- BMF Correspondence - Non-Balance Due Notices



# SB/SE ACCOUNTS MANAGEMENT

January 2002

## Consolidated State Mapping for Centralized Authorization File (CAF)



### State Alignment

Alabama	MSC	Hawaii	OSC	Massachusetts	MSC	New Mexico	OSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	MSC	New York	MSC	Tennessee	MSC
Arizona	OSC	Illinois	MSC	Minnesota	OSC	North Carolina	MSC	Texas	OSC
Arkansas	MSC	Indiana	MSC	Mississippi	MSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	OSC	Missouri	OSC	Ohio	MSC	Vermont	MSC
Colorado	OSC	Kansas	OSC	Montana	OSC	Oklahoma	OSC	Virginia	MSC
Connecticut	MSC	Kentucky	MSC	Nebraska	OSC	Oregon	OSC	Washington	OSC
Delaware	MSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	MSC	West Virginia	MSC
Florida	MSC	Maine	MSC	New Hampshire	MSC	Rhode Island	MSC	Wisconsin	OSC
Georgia	MSC	Maryland/DC	MSC	New Jersey	MSC	South Carolina	MSC	Wyoming	OSC

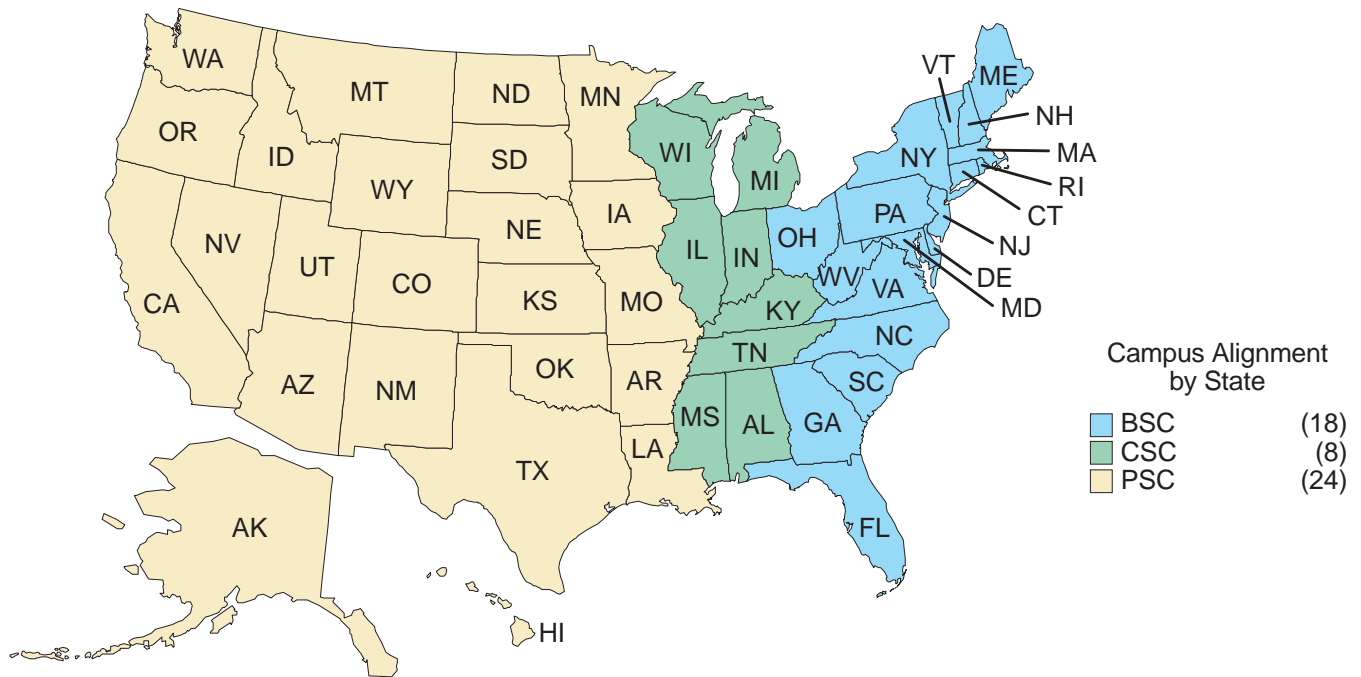
Note: PSC will process International CAF and Puerto Rico requests



# SB/SE ACCOUNTS MANAGEMENT

January 2002

## Consolidated State Mapping for Employer Identification Number (EIN)



### State Alignment

Alabama	CSC	Hawaii	PSC	Massachusetts	BSC	New Mexico	PSC	South Dakota	PSC
Alaska	PSC	Idaho	PSC	Michigan	CSC	New York	BSC	Tennessee	CSC
Arizona	PSC	Illinois	CSC	Minnesota	PSC	North Carolina	BSC	Texas	PSC
Arkansas	PSC	Indiana	CSC	Mississippi	CSC	North Dakota	PSC	Utah	PSC
California	PSC	Iowa	PSC	Missouri	PSC	Ohio	BSC	Vermont	BSC
Colorado	PSC	Kansas	PSC	Montana	PSC	Oklahoma	PSC	Virginia	BSC
Connecticut	BSC	Kentucky	CSC	Nebraska	PSC	Oregon	PSC	Washington	PSC
Delaware	BSC	Louisiana	PSC	Nevada	PSC	Pennsylvania	BSC	West Virginia	BSC
Florida	BSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	CSC
Georgia	BSC	Maryland/DC	BSC	New Jersey	BSC	South Carolina	BSC	Wyoming	PSC

### Applicable Programs

· Employer Identification Number

Tele-TIN

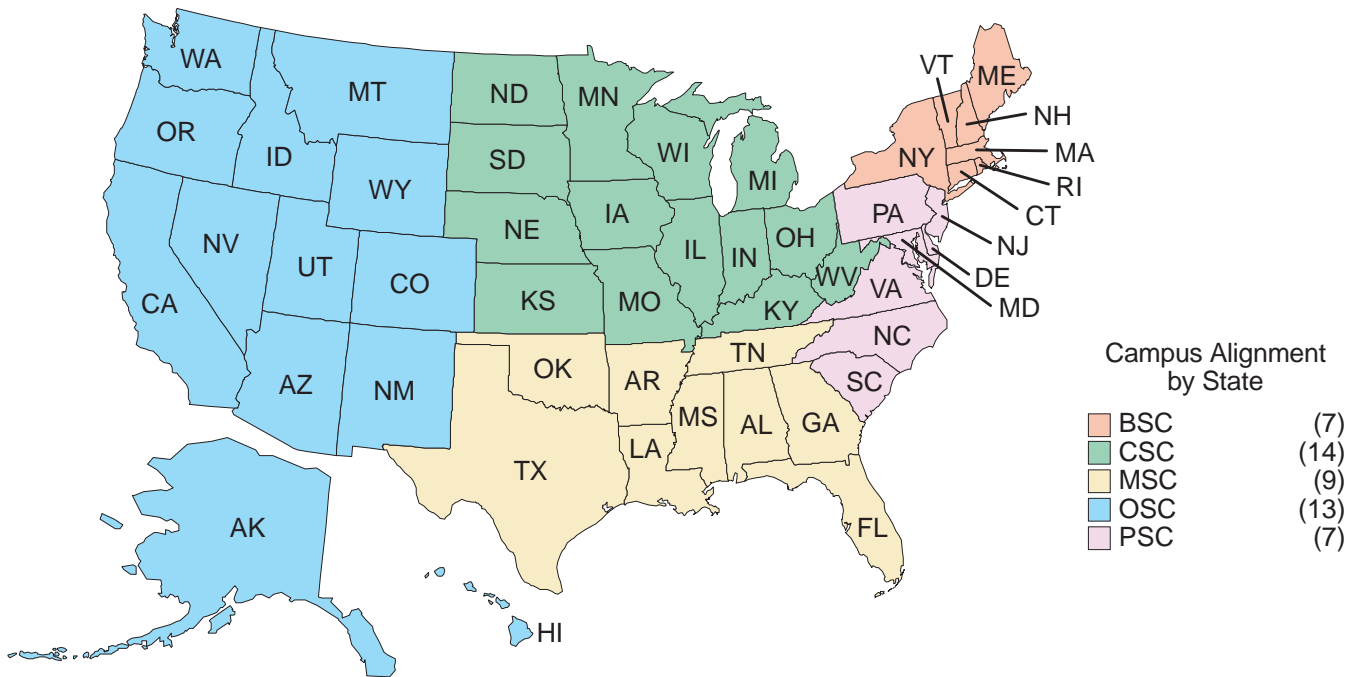
FAX-TIN

Paper SS-4 (Application for Employer Identification Number)

Note: PSC will process International and Puerto Rico requests



## Basic Backend State Mapping



## State Alignment

Alabama	MSC	Hawaii	OSC	Massachusetts	BSC	New Mexico	OSC	South Dakota	CSC
Alaska	OSC	Idaho	OSC	Michigan	CSC	New York	BSC	Tennessee	MSC
Arizona	OSC	Illinois	CSC	Minnesota	CSC	North Carolina	PSC	Texas	MSC
Arkansas	MSC	Indiana	CSC	Mississippi	MSC	North Dakota	CSC	Utah	OSC
California	OSC	Iowa	CSC	Missouri	CSC	Ohio	CSC	Vermont	BSC
Colorado	OSC	Kansas	CSC	Montana	OSC	Oklahoma	MSC	Virginia	PSC
Connecticut	BSC	Kentucky	CSC	Nebraska	CSC	Oregon	OSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	OSC	Pennsylvania	PSC	West Virginia	CSC
Florida	MSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	CSC
Georgia	MSC	Maryland/DC	PSC	New Jersey	PSC	South Carolina	PSC	Wyoming	OSC

## Applicable Programs

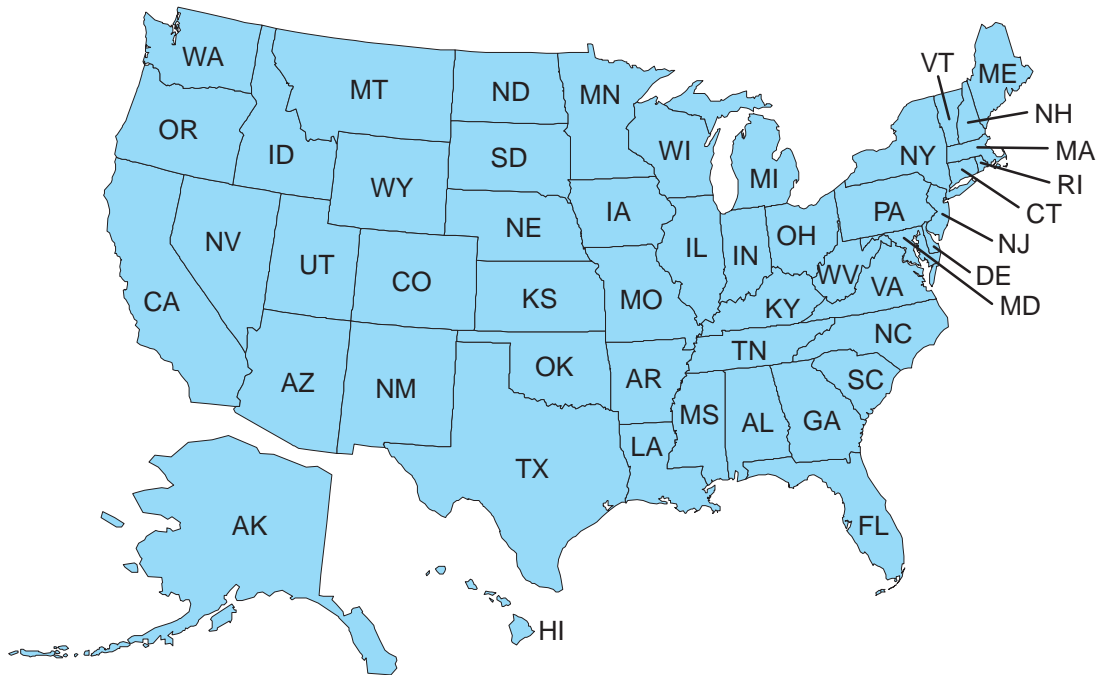
- Audit Reconsideration
- Bankruptcy/Insolvency
- Batch Initialization
- CAWR/FUTA
- Civil Penalty
- Classification/DO Support
- Collection Appeals Process
- Combat Zone
- Credit Offset
- Currently Not Collectible
- Installment Agreement (Non-Pre-Assessed)
- Installment Agreement Account Listing
- National Disaster Procedure
- Refund Hold
- Research & Development
- Return Delinquency Notice Response
- Self Employment Tax
- Substitute for Return
- Unallowable
- Undelivered Mail

Note: PSC will work Puerto Rico and International returns





## Centralized State Mapping for Various Campuses



All 50 states will be mapped to one campus where the returns / forms will be processed and worked

### Applicable Programs

#### Austin

- Form SS-8 Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding (Program will also be worked in Newport, Vermont)

#### Brookhaven

- Wage Income Retrieval System (WIRS)
- TEFRA-SBSE
- ASFR- Reconsiderations

#### Cincinnati

- Innocent Spouse
- Estate Tax
- Excise

#### Fresno

- Questionable W-4

#### Ogden

- Automated 6020-B
- Frivolous Return Tax Shelter Registration (Form 8264)
- TEFRA-LMSB
- 99X Back-end

#### Philadelphia

- Foreign Information Return Processing (FIRP)
- SSA Wage Discrepancy/Minister Waivers
- Low Income Housing Credit (LIHC)
- Trust Fund Recovery
- Backup Withholding C
- Alternative Minimum Tax

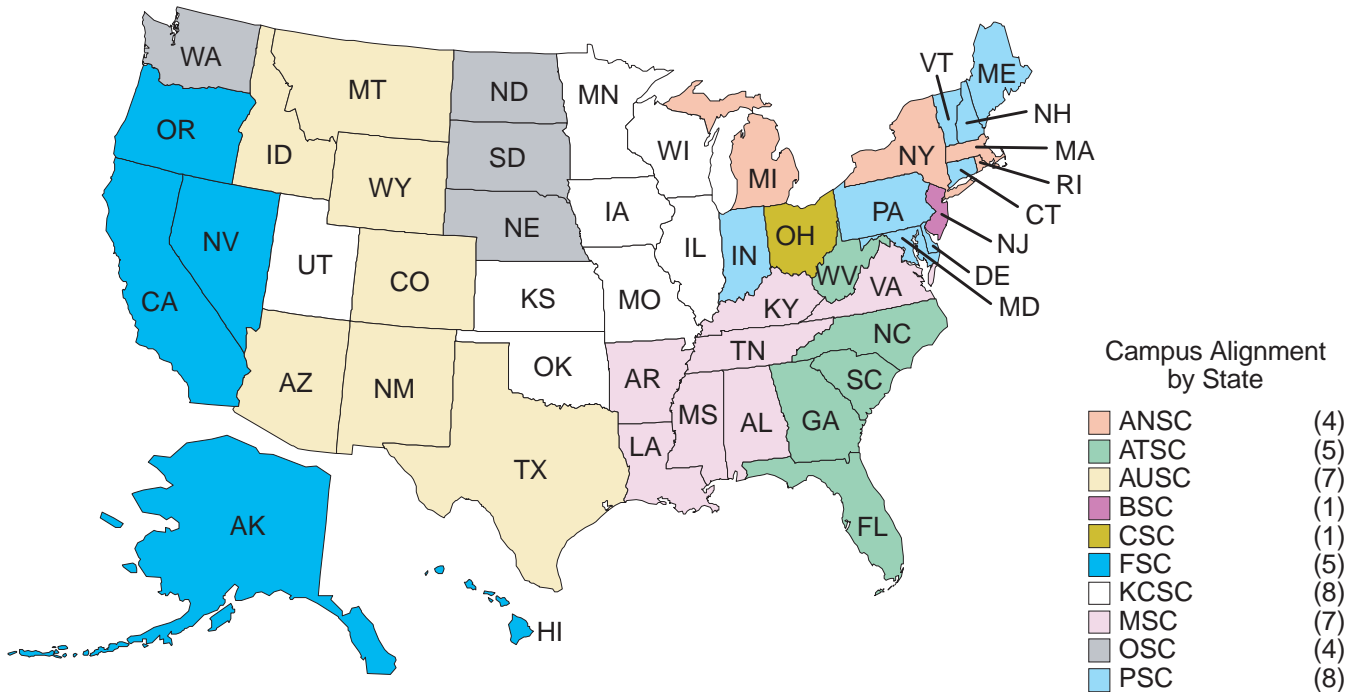
#### Kansas City

- Non-EITC Duplicate TIN

*Note: PSC will work International and Puerto Rico ASFR Reconsideration cases  
Innocent Spouse program managed by W&I (ANSC) but worked in CSC*



## Specialized State Mapping for IMF Pre-Assessed Installment Agreements

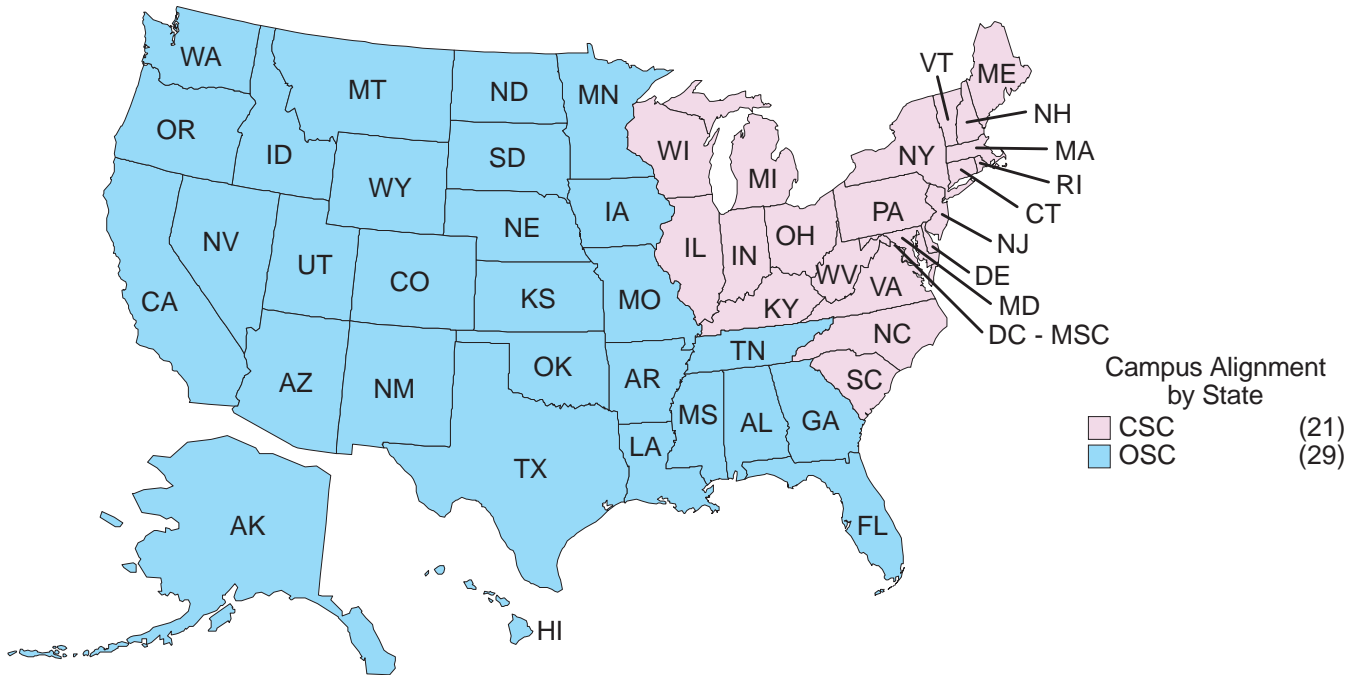


### State Alignment

Alabama	MSC	Hawaii	FSC	Massachusetts	ANSC	New Mexico	AUSC	South Dakota	OSC
Alaska	FSC	Idaho	AUSC	Michigan	ANSC	New York	ANSC *	Tennessee	MSC
Arizona	AUSC	Illinois	KCSC	Minnesota	KCSC	North Carolina	ATSC	Texas	AUSC
Arkansas	MSC	Indiana	PSC	Mississippi	MSC	North Dakota	OSC	Utah	KCSC
California	FSC	Iowa	KCSC	Missouri	KCSC	Ohio	CSC	Vermont	PSC
Colorado	AUSC	Kansas	KCSC	Montana	AUSC	Oklahoma	KCSC	Virginia	MSC
Connecticut	PSC	Kentucky	MSC	Nebraska	OSC	Oregon	FSC	Washington	OSC
Delaware	PSC	Louisiana	MSC	Nevada	FSC	Pennsylvania	PSC	West Virginia	ATSC
Florida	ATSC	Maine	PSC	New Hampshire	PSC	Rhode Island	ANSC	Wisconsin	KCSC
Georgia	ATSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	ATSC	Wyoming	AUSC



## Specialized State Mapping for BMF Pre-Assessment Installment Agreements

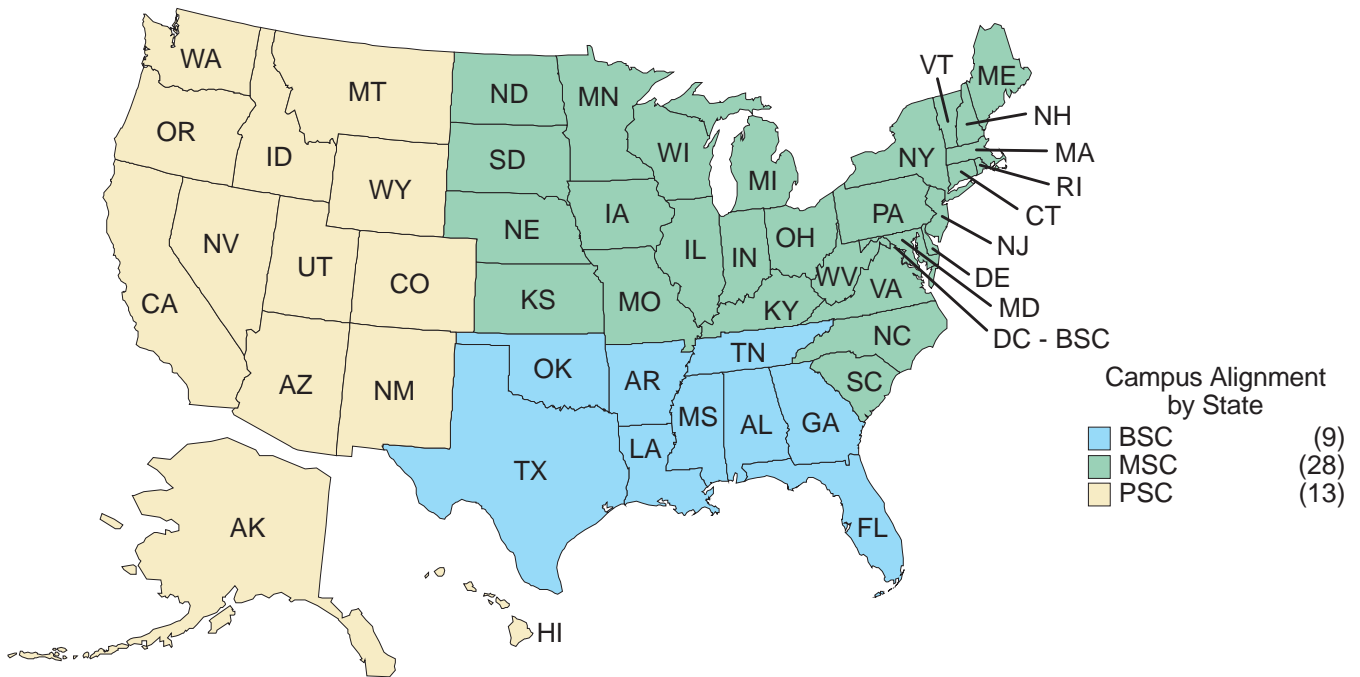


### State Alignment

Alabama	OSC	Hawaii	OSC	Massachusetts	CSC	New Mexico	OSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	CSC	New York	CSC	Tennessee	OSC
Arizona	OSC	Illinois	CSC	Minnesota	OSC	North Carolina	CSC	Texas	OSC
Arkansas	OSC	Indiana	CSC	Mississippi	OSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	OSC	Missouri	OSC	Ohio	CSC	Vermont	CSC
Colorado	OSC	Kansas	OSC	Montana	OSC	Oklahoma	OSC	Virginia	CSC
Connecticut	CSC	Kentucky	CSC	Nebraska	OSC	Oregon	OSC	Washington	OSC
Delaware	CSC	Louisiana	OSC	Nevada	OSC	Pennsylvania	CSC	West Virginia	CSC
Florida	OSC	Maine	CSC	New Hampshire	CSC	Rhode Island	CSC	Wisconsin	CSC
Georgia	OSC	Maryland/DC	CSC	New Jersey	CSC	South Carolina	CSC	Wyoming	OSC



## Consolidated State Mapping for Offers In Compromise Monitoring



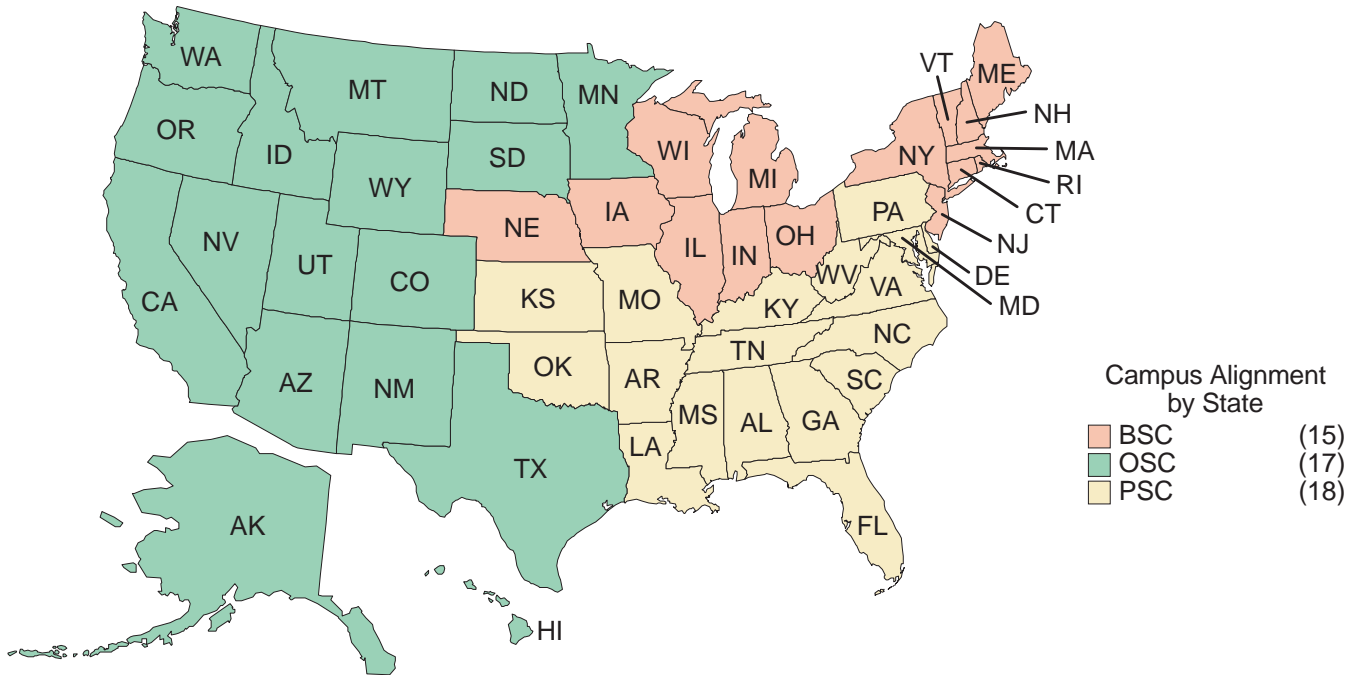
### State Alignment

Alabama	BSC	Hawaii	PSC	Massachusetts	MSC	New Mexico	PSC	South Dakota	MSC
Alaska	PSC	Idaho	PSC	Michigan	MSC	New York	MSC	Tennessee	BSC
Arizona	PSC	Illinois	MSC	Minnesota	MSC	North Carolina	MSC	Texas	BSC
Arkansas	BSC	Indiana	MSC	Mississippi	BSC	North Dakota	MSC	Utah	PSC
California	PSC	Iowa	MSC	Missouri	MSC	Ohio	MSC	Vermont	MSC
Colorado	PSC	Kansas	MSC	Montana	PSC	Oklahoma	BSC	Virginia	MSC
Connecticut	MSC	Kentucky	MSC	Nebraska	MSC	Oregon	PSC	Washington	PSC
Delaware	MSC	Louisiana	BSC	Nevada	PSC	Pennsylvania	MSC	West Virginia	MSC
Florida	BSC	Maine	MSC	New Hampshire	MSC	Rhode Island	MSC	Wisconsin	MSC
Georgia	BSC	Maryland/DC	MSC	New Jersey	MSC	South Carolina	MSC	Wyoming	PSC

Note: PSC will monitor International and Puerto Rico Offers in Compromise



## Consolidated State Mapping for Automated Underreporter



### State Alignment

Alabama	PSC	Hawaii	OSC	Massachusetts	BSC	New Mexico	OSC	South Dakota	OSC
Alaska	OSC	Idaho	OSC	Michigan	BSC	New York	BSC	Tennessee	PSC
Arizona	OSC	Illinois	BSC	Minnesota	OSC	North Carolina	PSC	Texas	OSC
Arkansas	PSC	Indiana	BSC	Mississippi	PSC	North Dakota	OSC	Utah	OSC
California	OSC	Iowa	BSC	Missouri	PSC	Ohio	BSC	Vermont	BSC
Colorado	OSC	Kansas	PSC	Montana	OSC	Oklahoma	PSC	Virginia	PSC
Connecticut	BSC	Kentucky	PSC	Nebraska	BSC	Oregon	OSC	Washington	OSC
Delaware	PSC	Louisiana	PSC	Nevada	OSC	Pennsylvania	PSC	West Virginia	PSC
Florida	PSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	BSC
Georgia	PSC	Maryland/DC	PSC	New Jersey	BSC	South Carolina	PSC	Wyoming	OSC

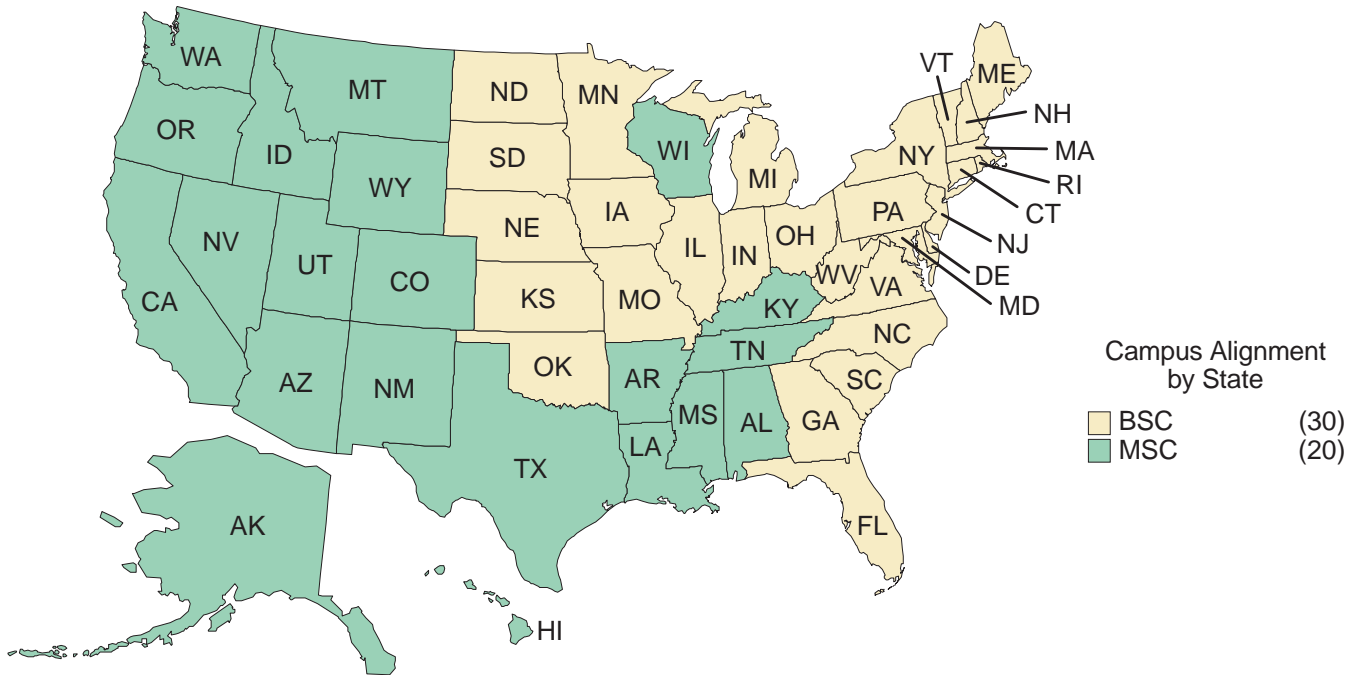
Note: PSC will work International and Puerto Rico returns



# SB/SE COMPLIANCE SERVICES

January 2002

## Consolidated State Mapping for Centralized Offers in Compromise (COIC)



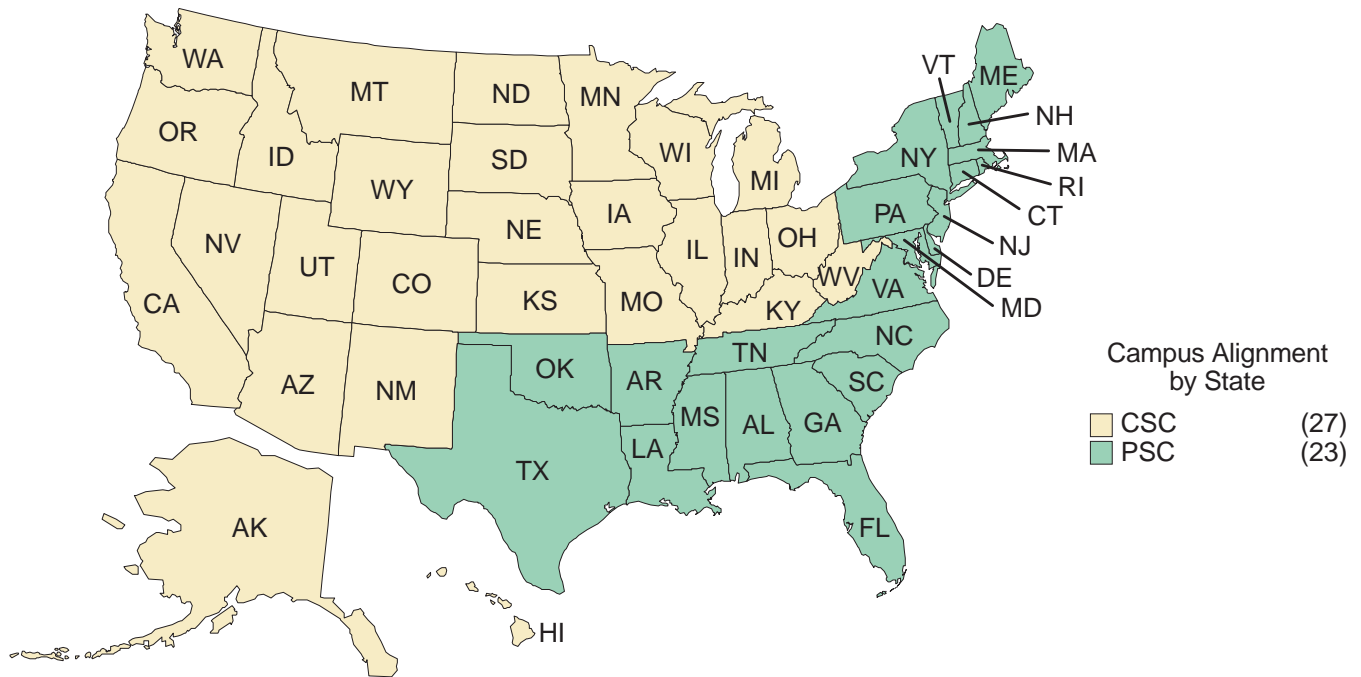
### State Alignment

Alabama	MSC	Hawaii	MSC	Massachusetts	BSC	New Mexico	MSC	South Dakota	BSC
Alaska	MSC	Idaho	MSC	Michigan	BSC	New York	BSC	Tennessee	MSC
Arizona	MSC	Illinois	BSC	Minnesota	BSC	North Carolina	BSC	Texas	MSC
Arkansas	BSC	Indiana	BSC	Mississippi	MSC	North Dakota	BSC	Utah	MSC
California	MSC	Iowa	BSC	Missouri	BSC	Ohio	BSC	Vermont	BSC
Colorado	MSC	Kansas	BSC	Montana	MSC	Oklahoma	BSC	Virginia	BSC
Connecticut	BSC	Kentucky	MSC	Nebraska	BSC	Oregon	MSC	Washington	MSC
Delaware	BSC	Louisiana	MSC	Nevada	MSC	Pennsylvania	BSC	West Virginia	BSC
Florida	BSC	Maine	BSC	New Hampshire	BSC	Rhode Island	BSC	Wisconsin	MSC
Georgia	BSC	Maryland/DC	BSC	New Jersey	BSC	South Carolina	BSC	Wyoming	MSC

Note: BSC will process offers from Puerto Rico and those from a foreign address



## Consolidated State Mapping for ACS Support and Collection Due Process



### State Alignment

Alabama	PSC	Hawaii	CSC	Massachusetts	PSC	New Mexico	CSC	South Dakota	CSC
Alaska	CSC	Idaho	CSC	Michigan	CSC	New York	PSC	Tennessee	PSC
Arizona	CSC	Illinois	CSC	Minnesota	CSC	North Carolina	PSC	Texas	PSC
Arkansas	PSC	Indiana	CSC	Mississippi	PSC	North Dakota	CSC	Utah	CSC
California	CSC	Iowa	CSC	Missouri	CSC	Ohio	CSC	Vermont	PSC
Colorado	CSC	Kansas	CSC	Montana	CSC	Oklahoma	PSC	Virginia	PSC
Connecticut	PSC	Kentucky	CSC	Nebraska	CSC	Oregon	CSC	Washington	CSC
Delaware	PSC	Louisiana	PSC	Nevada	CSC	Pennsylvania	PSC	West Virginia	CSC
Florida	PSC	Maine	PSC	New Hampshire	PSC	Rhode Island	PSC	Wisconsin	CSC
Georgia	PSC	Maryland/DC	PSC	New Jersey	PSC	South Carolina	PSC	Wyoming	CSC

### Applicable Programs

- Automated Collection System Support
- Collection Due Process

*Note: PSC will work International and Puerto Rico cases*



## Terms and Acronyms

<b>Term</b>	<b>Definition</b>
AM	Accounts Management
AWSS	Agency Wide Shared Services
AO	Area Office
Back-End	Accounts Management and Compliance Services
Basic Back-End	Programs worked in five SB/SE and W&I campuses
BOD	Business Operating Division
C&L	Communications and Liaison
Centralized	Programs worked in one campus
CI	Criminal Investigation
Campus	Formerly Service Center
CLC	Collection Location Code
CARE	Customer, Assistance, Research and Education
CAS	Customer Account Services (Submission Processing and Accounts Management)
CS	Compliance Services
Consolidated	Programs worked in less than ten campuses
ETA	Electronic Tax Administration
Front-End	Submission Processing
JOC	Joint Operations Center
MITS	Modernization, Information Technology & Security Services
LMSB	Large and Mid-Size Business
OI	Office Identifier
PBC	Primary Business Code
PLC	Primary Location Code
SBSE	Small Business/Self Employed
Specialized	Programs worked in campuses where returns are filed.
SPEC	Stakeholder Partnership, Education and Communication
SHR	Strategic Human Resources
SP	Submission Processing
TAS	Taxpayer Advocate Service
TEC	Taxpayer Education and Communications
TEGE	Tax Exempt and Government Entities
TO	Territory Office
ULC	Universal Location Code
W&I	Wage and Investment