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NOTE: ((* * *)) = Indicates confidential and/or proprietary information that has been deleted.

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27.1 INTRODUCTION

The Business Entity Tax System (BETS) is the software system used by FTB to manage and process business entity returns and related data. The Audit Division uses BETS to perform tasks associated with a taxpayer's account such as issue notices, review return information, account balances, SOL, address and relationships.

When auditors place a hold on a taxpayer's BETS account or request a transaction to be keyed on the system, adding notes to the entity's Taxpayer Folder explaining the action enables other users of the system (i.e., Collections or TSCS) to better understand the entire account when reviewing it for their job functions.

Please add comments to the entity's Taxpayer Folder when:

- Placing a hold on Taxpayer Accounts
- When requesting a transaction be keyed on either system
- When any requested action may impact the taxpayer's account or other areas of the department

Refer to MAP 29.3.2 How to View, Create, or Inactivate a Comment in TPF.

The procedures in this section are provided to assist Audit staff with the specific BETS tasks. For more information on navigating conversations in BETS, see the following BETS links.

BETS User Manual

BETS Job Aids

BETS Tutorials

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<p>27.2 PRE-AUDIT PROCEDURES</p>	<p>Refer to MATM 2000 for initial audit steps.</p> <p style="text-align: right;">Rev. 7/17</p>
<p>27.3 IN PROGRESS AUDIT PROCEDURES</p>	<p>MAP 27.3.1 How to Change the SOL Date on BETS MAP 27.3.2 How to View, Add or Change an Address MAP 27.3.3 How to View or Create a Note MAP 27.3.4 How to View a Relationship</p> <p style="text-align: right;">Rev. 7/17</p>
<p>27.3.1 How to Change the SOL Date in BETS</p>	<p>The SOL date in conversation ((***) is the last day to issue an assessment.</p> <p>If a waiver is received, or the SOL date in conversation ((***) is otherwise incorrect, change the SOL date using the following steps.</p> <p>Note: The SOL date must be changed <u>before</u> an NPA is created in conversation ((***)).</p> <ol style="list-style-type: none"> 1. Access the Period Profile screen (((***)). 2. In the ENTITY ID field, enter the ((***) Code and the Entity ID. 3. Access the Period Summary List screen (((***)).

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4. In the NEXT FUNCTION field, enter the line number of the account period of the return and press **Enter**.

5. Access the Account Period Adjustments screen **((***)**) and select **((*****))** (Filing Due Date Display screen).

6. In the CURR SOL DATE field; override the current SOL date with the correct SOL date.

7. In the REVENUE CODE field, enter the appropriate revenue code. Refer to MAP 13.4.10 Revenue Codes for the revenue codes for each audit.

8. In the UPDATE REASON field, enter the appropriate code for the update reason.

Most common update codes and reasons are as follows:

- 179 – State waiver received
- 180 - Federal waiver received

If the update reason is not one of the above, enter **((***)**) to navigate to the list of update reason codes and select the appropriate code.

11. Press **Enter**.

The SOL date for the account period selected has been updated. To return to the Transaction List screen, select the **((***)**) key **((*****))**. To return to the Transaction List, hold down the Shift key and select the **((**))** key **((*****))**.

NOTE: If the auditor does not have access to conversation **((***)**), the auditor must contact their respective supervisor to assign the access. The supervisor will add the auditor's access from conversation **((***)**).

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27.3.2 How to View, Add or Change an Address	<p>All search and changes to an address must be done in TPF. Refer to the TPF Global Help View Address Detail for instructions to search for a taxpayer's address.</p> <p>For guidelines on changing an address, refer to MAP 29.3.3 Contact Information Changes.</p> <p style="text-align: right;">Rev. 7/17</p>
27.3.3 How to View or Create a Note	<p>All comments must be created and viewed in TPF. Refer to MAP 29.3.2 How to View, Create, or Inactivate a Comment in TPF.</p> <p style="text-align: right;">Rev. 7/17</p>
27.3.4 How to View a Relationship	<p>A. Maintain Relationships, Conversation((****)) ((*****))</p> <ol style="list-style-type: none">1. Type ((****))((****)) in the ((*****)) field2. Press ((**))((**)) <p>B. You will see the Relationship Request screen</p> <ol style="list-style-type: none">1. Type the entity ID code ((*) - to see a listing of all codes)2. Tab ((****)) to the right3. Type the entity ID

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4. Leave **Related Entity ID**, **Related Type**, and **Related Status** fields blank

5. Press Enter

If there are no relationships, you will see a system message **((****)) - Relationship Does Not Exist**. If more than one relationship exists, you will see the **Relationship List** screen. If only one relationship exists, you will see the **Relationship Detail** screen.

C. You will see the Relationship List screen. To view the related entity names rather than the entity ID, Press **((*****))**

1. Press **((*****))**, **((*****))** or **((*****))** to view additional listings

2. Type the line number of the appropriate address in the **((*****))** field

3. Press Enter

D. You will see the Relationship Detail screen

1. If you selected an incorrect relationship, PRESS **((**))** to return to the **Relationship List** screen

2. Repeat steps C1, C2 and C3

OR

3. If this is the correct relationship, you may continue to the next conversation

How to View a Relationship

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Relationship Request – Conversation ((**))**

04/13/99 11:18 BETS	ADDRESS REQUEST	((*****))
ENTITY ID :	((*****))	
ADDRESS TYPE :		
STREET ADDRESS :		
ADDRESS STATUS :	001 ACTIVE	
RELATIONSHIP TYPE :		
REL PARTY ID :		
RELATED PARTY NAME :		
((*****))		
NEXT FUNCTION :	DATA :	

Relationship Detail – Conversation ((**))**

04/13/99 12:51 BETS	ADDRESS DETAIL	((*****))
CORP ((****))	NAME :	((*****))
ADDRESS((TYPE) :	003 PRIMARY	
ADDR EFF DATE :	01/01/1994	ADDR END DATE: 12/31/9999
		ADDR STATUS: ACTIVE
ADDRESS :	((*****))	VALIDATE : N
		QT RETURN :
		VERIFIED : N
CITY :	LOS ANGELES	STATE : CA ZIP :
COUNTRY :	480 USA	
ATTENTION :		DISTRICT OFFICE: 356
BUS PHONE :	((*****))	EXT : FAX NUMBER :
SOURCE OF INFO :	125 5096029053001	LAST UPDATE BY : DGR2312
UPDATE REASON :	020 DTLS CHNGD	UPDATE DATE/TIME : 10/21/96 13:25
((*****))		
NEXT FUNCTION :	DATA :	

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27.3.5 How to Change a Taxpayer's Name

Auditors generally do not have access to BETS conversation ((****)), which is necessary to change the name on a taxpayer's account.

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	<p>In order to request a taxpayer name change on BETS, auditors must submit a completed form 6213a to Audit Support workgroup Claim/O/A/6213a. Refer to MAP 13.4.3 Accounting Instructions/Corp. (Form FTB 6213A) for instructions on how to complete this form.</p> <p style="text-align: right;">Rev. 7/17</p>
27.4 CLOSING PROCEDURES	<p>MAP 27.4.1 Pre-NPA Procedures MAP 27.4.2 Create a Notice on BETS MAP 27.4.3 Preview an Unissued Notice on BETS MAP 27.4.4 Change an Unissued Notice on BETS MAP 27.4.5 Delete an Unissued Notice on BETS MAP 27.4.6 How to Change a Manually Assessed Penalty on BETS MAP 27.4.7 How to Change a System Assessed Penalty on BETS MAP 27.4.8 Create a Corporate Assumer Relationship on BETS MAP 27.4.9 Create an Individual Assumer Relationship on BETS MAP 27.4.10 Viewing Notices in the History on BETS MAP 27.4.11 Manual Processing</p> <p style="text-align: right;">Rev. 7/17</p>
27.4.1 Pre-NPA Procedures	<ol style="list-style-type: none">1. Go to the entity's Taxpayer Folder:<ul style="list-style-type: none">○ View all the taxpayer's addresses and confirm that all the addresses are current. (Bills and refunds are sent to the Primary address.)○ If the taxpayer requires a notice go to another address, add a mailing address○ Add any telephone and/or FAX numbers gathered during an audit. Refer to MAP 29.3.3 Contact Information Changes.○ If you need to create a Tax Rep. Address, see How to Create a Tax Rep. Address in BETS Manual.

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2. Go to the Maintain Relationships screen in BETS, conversation ((****)):
 - View all the taxpayer's relationships and **add** any relationships gathered during the audit.
 - Check the **Effective Dates** and **Status**.

3. Go to the Maintain Account screen, conversation ((****)):
 - Check the **FTB Class Code** and correct it if necessary. If the **Class Code** has changed as a result of the audit, make the change in ((****)), **Line Item Adjustment** Screen on Line ((**)).
 - Check the **FTB Account Status**. If the account is **Suspended** you need to include **ADCORR** paragraph **54477** on the NPA explaining the taxpayer's rights.
 - Check to see if there is a **Legal Flag**.
 - Check the **Tax Clearance Code**. If the taxpayer has been issued a Tax Clearance, follow your unit procedures. Generally, you will need to identify the assumer, if applicable.

4. Go to the Suspense Transaction Inquiry screen, conversation ((****)):
 - Check for any amended returns for the same taxable year the NPA is being issued. To locate the amended returns, contact the Claims Desk. If an amended return showing a ((**)) process year is in ((****)), contact the Claims Desk using current procedures. Once you obtain the amended return, make a determination on the return and incorporate it into your case.

5. Go to the entity's Taxpayer Folder:
 - View all applicable comments. For instructions on how to View a Comment in TPF, refer to the Global Help for TPF.

6. Go to the Business DTLS Request screen, conversation ((****))

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- Check the EFT status. If EFT is mandatory, you will want to include paragraph 53826 in your NPA
7. Go to the Period Profile Request screen, conversation ((****)):
- Enter the **Entity ID** only (Clear out any other information.)
8. Go to the Period Summary Detail screen, conversation ((****)), by line selecting the appropriate taxable year:
- Check the **Suppression** field. If the account has been suppressed, send an email message to the BES Suppression Contact informing them of the suppression.
 - Check the **API Ind** field. If it set to ((*****)), the Collections Unit is working the account period. The Collections Unit should be informed of any change to their accounts' tax liability. Follow Unit Procedures for handling accounts in Collections.
 - Check the **SOL**. The SOL should be the SOL date for assessments. If the SOL is not correct, change the SOL date. Refer to MAP 27.3.1 How to Change the SOL Date on BETS.
 - If the NPA is being issued due to a RAR, do not change the SOL in ((****)) (NPA Detail screen). Verify that the **Priority** and **Certified** flags are set to ((*)), unless the assessment is for over \$((****)). If so, leave the Priority flag to ((*)).
 - Refer to the BETS Tutorials for more information on navigating BETS conversation ((****)).
9. Go to the Transaction List screen ((**))((*****)), conversation ((****)):
- Check for **NPA Payments** and/or **Period Payments**, in both the **10** and **11** accounts. Remember to include a paragraph acknowledging the payment(s).
 - If part of the payment should be posted to another account period, the transfer or reallocation of the payment must be done prior to creating the notice. Send an email message to the BES Payment Moving Contact requesting that the payment be transferred or reallocated.

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- Line-select the **Original Return** (or **Summary Return** if one exists) and **press** Enter. When a Summary Return exists, always line-select the Summary Return and be sure to use the **Summary Values** (located in the right-hand column).
- For taxable years beginning (TYB) before 1/1/98 only, from the **Document Detail** screen, write down in the **Notes** section of the Batch Control Worksheet the following:
 - Net Income
 - Total Tax

If you are creating a second NPA for the same taxpayer on the same taxable year, you need to start with the **net income** and **total tax** figures from the previous NPA. (BETS will not let you create a second NPA for the same taxpayer on the same year if the first NPA has not gone from ((***) to ((***)). The first NPA must be released from ((***) so it can go to ((***)).

Scroll through this section, checking for **Add On Taxes** and/or **Credits** by pressing ((**).

- Refer to the BETS Tutorials for more information on navigating BETS conversation ((***)).

10. Go to the NPA Request screen, conversation ((***):

On the **Batch Control Worksheet**:

- Mark the line designating the type of notice being created.
- Enter the **Batch Number** from the **NPA Request** screen.
- Enter your **Initials, Unit #, Phone #, Audit Group, Audit Team, Input Date**, and **Number of Notices Completed**.
- If there are attachments/enclosures, check the **Enclosures** box on the Batch Control Worksheet, and identify the enclosures you wish to be mailed with your NPA ((*****)). Be sure to clip your enclosures to the Batch Control Worksheet, offsetting them approximately one inch from the bottom of the worksheet.

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	<ul style="list-style-type: none">○ If the case is an ((*****)), the auditor should write ((*****)) on the Batch Control Sheet.○ The Reviewer should write ((*****)) on the Batch Control Sheet and indicate whether the notices are Related or Unrelated. If Unrelated mark the appropriate box and write the Unrelated T/Y's on the Batch Control Sheet.○ For those Audit groups eliminating the use of various audit worksheets, i.e., 6830, 6213, etc., the auditor should write in the Notes field the following information.<ul style="list-style-type: none">▪ Each tax year included in the package▪ The SOL date for each tax year included in the package <p style="text-align: right;">Rev. 7/17</p>
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27.4.2 Create a Notice on BETS	<p>Prior to creating a notice on BETS, see MAP 27.4.1 Pre-NPA Procedures.</p> <ol style="list-style-type: none">1. On the NPA Request screen, conversation ((****)):<ul style="list-style-type: none">• Verify that the Group and Team fields are correct.• Verify that the Batch # is correct.• Type the appropriate number in the Function field.• Type the appropriate letter for the document type in the Doc field.• Verify that the entity type and entity number in the Entity ID fields are correct.
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- Verify that the account type in the **Acct Type** field is correct.
- Verify that the account period ending in the **Acct Period** field is correct.
- Press Enter. (This will take you to the **((*****))** screen.)
- If the message **((****)) OLD NPA ACCT EXISTS - ((**)) DELETES** appears at the screen, **STOP!** You must verify that the first NPA has gone final. Meaning, make sure the NPA on the shadow account (NB&C) has moved to the **10** account (B&C) in **((****))**.
- If the NPA has not gone final, **DO NOT** Press **((**))**, ignore the message and continue creating the NPA.
- If the NPA has gone final, Press **((**))** and Press **((**))((*****))** to **Refresh** the NB&C account and then continue creating the NPA.
- If a Nonfinal NPA Payment exists in the NB&C **11** account the system message **Can't Delete - NPA Payment Exists** will appear at the bottom of the screen. Send an email message to the BES Payment Moving Contact requesting that the payment be moved out of the NB&C account. After the payment has been moved, proceed with the Refresh the NB&C account, Press **((**))** and Press **((**))**.

2. On the NPA Detail screen, conversation **((****))**:

- Type the applicable issue code(s) in the **Issue Codes** field.

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- If necessary, modify the **Num of Extra Copies**, the **Priority, Certified, Mail Days**, and **Federal Copy** fields.
 - Set the **Certified** field to **((*)**) for notice(s) being issued for over **((*****))**.
 - If a batch has multiple notices and one of the notices should be set to **((**))** for **Priority** and/or **Certified**, then all notices in that batch must have the **Priority** and/or **Certified** fields set to **((**))**.
 - Re-set the **Priority** and **Certified** fields to **((**))** if the NPA is being issued due to a **RAR** and the normal **SOL** has expired. (Exception: If the NPA is over **((*****))**, leave **Priority** as **((**))**.)
 - The system defaults to **((**))** in the **Priority** and **Certified** fields when SOL expires within 60 days (Priority) & 30 days (Certified) or when the notice is a post-NPA notice.
 - Press Enter. You will see the System message **Notice Request Added** and **Record Added**.
 - If necessary, add a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.
 - If you need to send a copy of the NPA to an Assumer, Subsidiary, Representative, etc. go to step 3. Otherwise, go to step 4.

3. Go to the Distribution List screen

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- Select the Recipients you want to receive a **copy** of the notice by typing a **((*))** in the **Send Notice** field.
 - For an **Assumer (((*****)))**, type **((*))** in the **Send Notc** and **Orig** fields. The Assumer's name will then appear in the **Issue to** area of the NPA.
 - For a **Tax Representative (((*****)))**, type **((*))** only in the **Send Notc** field. The Tax Representative's name will then appear in the cc: area of the NPA.
- Press **((*****))** to go to the NPA Entity Detail screen. The messages Notice Request Added and Notice Request Pending Approval will appear.
- Press **((*****))** to go to the Income Adjustments screen.

4. Go to the Income Adjustments screen, **((**))**.

For an Apportioning Corporation:

- **For TYB on or after 1/1/98, you must type** the allowed passive investment income deduction amount **(((*****)))** in the **PASS INC** field, even if the amount is not being changed.
- **For all taxable years, you must type** the allowed net operating loss carryover deduction amount **(((*****)))** in the **NOL CO** field, even if the amount is not being changed.

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- **For TYB on or after 1/1/98, you must type** the allowed **EZ, LARZ, or LAMBRA NOL** carryover deduction amount (((*****))) in the **ZONE NOL** field, even if the amount is not being changed.
- **For TYB on or after 1/1/98, you must type** the allowed disaster loss carryover deduction amount (((*****))) in the **DIS LOSS** field, even if the amount is not being changed.
- Type the apportionment percentage in the **Apport percent** field. Note: Generally, if the apportionment percentage is 100 percent, enter nothing in this field.
- Type the amount of the allowed contribution adjustment (from Schedule R6, Line 14 or Multistate Contribution Schedule, Line 15) in the **Contrib** field.
- Type the appropriate starting income code under the **ADJ CODE** column (use the Online Help to select the code). Alternatively, you may type an appropriate starting income description in the **<Fill in Income Description Here>** field.
- Type the starting income amount under the **AMOUNT** column.
- Change the **((*)**) in the **APP percent** field to **((*)**) to apportion the starting income amount.
- For each adjustment item you wish to show on the NPA, type an adjustment code in the **Adj Code** field, or type a description of the adjustment in the **Description** field. (You may wish to use the Online Help to select the code.)
- Type the amount of the adjustment in the **Amount** field.

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- Change the **((*)**) in the **APP percent** field to **((*)**) if the amount needs to be apportioned.
- (If an Apportionment percent has been entered, at least one line of the adjustments must be set to **((*)**.)
- Press Enter to decode any Adj Codes entered.
 - Note: Up to **((*****))** adjustments can be made on BETS.

For a General Corporation:

- Type the Starting Income amount next to <Fill in Income Description Here> and in the Amount field.
 - Type an adjustment code in the Adj Code field or type a description of the adjustment in the Description field for each adjustment you are making. (Use the Online Help to select the code.)
 - Type the amount of the adjustment in the Amount field.
 - Press Enter to decode. (Optional, but a good check.)
5. Go to the NPA Line Items Adjustment screen, **((**))**:

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- Type the applicable revenue code in the **Revenue Code** field. For the applicable revenue codes, see MAP 13.4.10 Revenue Codes.

- If the amount shown on Line 1 does not equal the Net Income from ((****)), type over the amount on Line 1 (Prev Inc) so it matches the Net Income from ((****)).
 - If a 100X is filed and you accept it as filed, the previous income (**Prev Inc**) will be the revised net income from the 100X and the previously assessed tax (**Prev Assd**) will be the revised tax from the 100X. Complete a 6213A stating how you want the amended return to be treated (e.g. **Accepting Amended Return as Filed**, or **Treat as Info**). Attach the 6213A to the front of the amended return and note ((****)) on the Batch Control Worksheet that a 6213A is enclosed.

 - If the **tax rate changed** as a result of your audit, you will need to enter the appropriate Class Code on Line ((**)). Press ((**)) until you see Line ((**)) (located after line 65); enter ((**)) for Allo Gen/S Corp. or ((**)) for Allo Fin/C Corp. Press ((**)) to verify that the tax rate was changed to the correct amount.

 - If you need to stipulate tax (meaning the revised tax as calculated by BETS will not achieve the correct result), enter the tax amount on ((*****))(((*****))) and enter (*) on ((*****))(((*****))). (Note: you will always need to stipulate tax if there are minimum tax subsidiaries. See the following procedure.)

 - If the tax amount includes **minimum tax for subsidiaries**: Enter the calculated tax amount from ((*****)) ((**)) on ((*****)) (((*****))); Enter ((*) on ((*****)) (((*****))); Enter only the number of subs. subject to the minimum tax on ((*****)) (((*****))); and Press ((**)) to page forward. Check ((*****)) (((*****))). Or, Press ((**)) to page back and check ((*****)) (((*****))). The amount should be the calculated tax plus the minimum tax.

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- Press (**). The System will calculate your input and scroll forward.

 - If necessary, **Type over** the amount on ((*****)) ((*****)) to make it match the **Total Tax** amount from ((***)).

 - Press (**). The System will calculate your input and scroll forward.
 - Make other adjustments/corrections as needed to the value fields. [i.e. Credits ((*****)) and/or **Add on Taxes** ((*****))]

 - **Check ((*****)) ((*****))**. If additional tax does not match what you calculated, go back through the steps above and review the entries made. **DO NOT PRESS ENTER AND ((**)) ((*****)) until the additional tax amount is correct.**

 - Press Enter. The system message **Confirm or Undo** will appear. (If invalid adjustments were made, the system will highlight them.) Press ((**)) ((*****)) - **OR-** ((**)) ((*****)). The message **Record Updated** will appear if you pressed ((**)) to confirm.
 - If you need to manually assess a penalty to the notice, Press ((**)) ((*****)). This will take you to the **Account Period Adjustments Request** screen. **Go to step 6** for instructions. Otherwise Press ((**)) ((*****))TEXT) and go to step 7.
6. On the Account Period Adjustment Request screen, ((***):
- Type the applicable penalty code in the Penalty Code field.

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- Delete the number in the Trans ID field.
- Press ((***) ((*****))) to go to the **Penalty/Fee Assessment Detail** screen.
- If you receive the System message **No Match Made:**
 - Change the sequence number ((*****)) in the **NPA Batch ID** field. ((*****)).
 - Press ((***) ((*****))) to go to the **Penalty/Fee Assessment Detail** screen.
- On the Penalty/Fee Assessment Detail screen, ((***)):
 - Type the penalty amount in the Penalty Amount field.
 - Type 053 in the Reason Code field.
- Press ((***) ((*****))). BETS will display the projected Penalty Amount and impact of the penalty or fee on the Account Period or Assessment Balance.
- Press Enter to return to the Period Adjustment Prompt screen. The system messages ((***) Adj Trans ID Displayed and ((***) Record Added appear.
- Press ((***) ((*****))) to return to the NPA Line Items Adjustment screen.

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- Press ((***)((***) to go to the NPA Text screen. Go to step 7 for instructions.

- Note: The **Penalty/Fee Assessment Detail** screen must be accessed separately for each manual penalty assessed in the NPA.

7. On the NPA Text screen, ((***)):

- Type the appropriate paragraph numbers in the Paragraph Codes field and Press Enter.
 - BETS allows you to type up to ((***)) separate paragraph numbers in the Paragraph Codes field at one time.
 - Type free-formed text, if desired. (Note: BETS does not have spell check).
 - EPAL paragraph 03167 must be included as a standard paragraph on all Audit NPAs created in BETS. This paragraph will direct taxpayers where to mail or fax their protest letter.
 - Don't forget any special paragraphs that may be required, such as for EFT Mandatory, and Suspended Corporations.
- Press ((***) ((***)). The system message Text has been added appears.

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27.4.3 Preview an Unissued Notice on BETS

1. On the NPA Request screen, conversation ((***)):
 - Type the batch number in the **Batch** field.
 - Type the sequence number in the **Seq Num** field.
 - Delete the number in the **NPA Num** field.
 - Type ((**)) (Inquiry) in the **Function** field.
 - Press((**)) (((*****))). You will be at the **NPA Preview** screen.
2. On the NPA Preview screen:
 - You will see your NPA as it appears to the taxpayer (except for the mail date). **To Page** down press ((**)). To page up press ((**)).
 - Press ((**)) (((**))) to return to the **NPA Request** screen.
3. If there is a System-assessed Delinquent Penalty:

Check to make sure the proper percentage has been assessed only on the amount of the additional tax. You will also want to verify that the original penalty was not abated for **Reasonable Cause** in the past.

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- If the system has not assessed a **Delinquent Penalty** and you know it should have, go to the ((*****)) and add the penalty.
 - If you find that the system **assessed a penalty** incorrectly, see [MAP 27.4.7](#) How to Change a System Assessed Penalty on BETS.
 - If you did not realize that a penalty was going to be assessed by the system, go to the ((*****)) and add an appropriate paragraph. See [MAP 27.4.7](#) How to Change a System Assessed Penalty on BETS to change penalty.
4. If you find that, a manually assessed penalty is incorrect or that it should not have been assessed at all:
- See the instructions on How to Change a Manually Assessed Penalty on BETS at MAP 27.4.6.

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27.4.4 Change an Unissued Notice on BETS

1. On the NPA Request screen:
If you know the complete **Batch ID**,
 - Type the complete batch number in the **Batch** and **Seq Num** fields.
 - Type **((*)** (Change) in the **Function** field.

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- Press Enter. You will be on the **NPA Entity Detail** screen.
-Or-
- Clear the **Batch** field.

- Type **((*)** (Change) in the **Function** field.

- Press **(***)** (((*****))), to go to the **Batch Item Review** screen.

- Select the notice you want to change.

- Press Enter. You will be on the **NPA Entity Detail** screen.

2. On the NPA Entity Detail screen:

Make any changes necessary. Make sure to press Enter in the NPA Entity Detail screen and to confirm your changes in (((*****))) screen. Otherwise, the changes won't be in BETS. Changing a notice is very much like creating a notice.

- Use the **((*****))** keys at the bottom of the screen to access the screens that require modification. For instance, if you don't need to change anything on the **Distribution List** screen, you need not go there. Also, you may go directly to **((***)** (((*****))) to add or delete a penalty from the notice.

When you've made all your changes, Press **((***)** (((***) to return to the **NPA Request** screen.

-Or-

If you accessed via the **Batch Review** screen, after you have completed your changes, return to the **NPA Entity Detail** screen by **pressing** **((***)**. Then Press **((***)** to return to the **Batch Review** screen. You can then re-select the notice and Press **((***)** to preview the revised notice.

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27.4.5 Delete an Unissued Notice on BETS

NOTE: If there are manual penalties, you will need to abate them prior to deleting the NPA. See MAP 27.4.6 How to Change a Manually Assessed Penalty on BETS.

1. On the NPA Request screen:
 - Type the complete **Batch ID** in the **Batch** and **Seq Num** fields.
 - Type **((*))** (Delete) in the **Function** field.
 - Press Enter (This will take you to the **NPA Entity Detail** screen.)

2. On the NPA Entity Detail screen:
 - Press **((**))** (**((*****))**). You will see a **Confirm** or **Undo** message.
 - Press **((**))** (**((*****))**) to confirm your request for deletion **or** Press **((**))** (**((*****))**) to undo your request and return to the **NPA Request** screen. The System message **Record Deleted** will appear.
 - If there is a NPA Payment in the NB&C **11** account, you will get the system message **Can't Delete - NPA Payment Exists**. Email **Transfer Shadow Payments** with the following:
 - Taxpayer ID.
 - Tax year in which payment was applied.
 - Amount of Payment.
 - Reason for transferring the payment.

Someone will contact you to let you know that the payment has been moved, which will enable you to delete the NPA.

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**27.4.6 How to Change
a Manually Assessed
Penalty on BETS**

1. On the NPA Request screen:
 - Enter the **Batch ID** including the **Seq** number.
 - Type (***) (Change) in the **Function** field.
 - Press Enter to go to the **NPA Detail** screen.
2. On the NPA Detail screen:
 - Press (***) (((*****))) to go to the **Period Adjustment Prompt** screen.
3. On the Period Adjustment Prompt screen:
 - Type (****) in the **Next Function** field.
 - Press (**) (((*****))) to go to the **Period Prof Req** screen.
4. On the Period Profile Request screen:
 - Delete the date in Account Year.
 - Press (***) (((*****))) to go to Transaction List screen.

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5. On the Transaction List screen:

- Record the **Trans ID** number associated with the incorrect penalty.
- Press((***) (((*****))) to return to the **Period Adjustment Prompt** screen.

6. On the Period Adjustment Prompt screen:

- Delete all information except the **NPA Batch ID** field.
- Type the number from ((***) in the **Trans ID** field.
- Press ((***) (((*****))) to go to **Penalty Assess Detail** screen.

7. On the Penalty Assess Detail screen:

- Type 053 the Reason Code field.
- Press ((***) (((*****))) to validate the action.
- Press Enter to return to the Period Adjustment Prompt screen. A System message will confirm your action.

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BETS

- If you are deleting the penalty:
 - Press ((***) (((*****))) to go to the **NPA Detail** screen.
 - Press ((***)((***) (((*****))), to return to the **NPA Request** screen. A System message will confirm your action.
 - If you are correcting the penalty, continue with Step 8.

8. On the Period Adj Prompt screen:

- Type the appropriate **Penalty Code** in the field.
- Delete the new **Trans ID** number.
- Press ((***) (((*****))) to go to the **Penalty Assess Detail** screen.

9. On the Penalty Assess Detail screen:

- Type the **Penalty Amount** in the field. Clear the remaining zeros.
- Type **053** in the **Reason Code** field.

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- Press ((**)) (((*****))) to validate the action.
- Press Enter to go to the **Period Adjustment Prompt** screen. A System message will confirm your action. You will have a new **Trans ID** number in the field.

10. On the Period Adjustment Prompt screen:

- Press ((**)) (((*****))) to return to the **NPA Detail** screen.
- Press ((**)) (((*****))) to return to the **NPA Request** screen.
- If necessary, Press ((**)) (((**))) to add or change text.
- Press ((**)) (((**))) to complete the text change and return to the **NPA Request** screen.

11. Preview the notice to make sure your change is correct.

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**27.4.7 How to Change
a System Assessed
Penalty on BETS**

1. On the NPA Request screen:
 - Enter the **Batch ID** including the **Seq** number.
 - Type **(*)** (Change) in the **Function** field.
 - Press Enter. You will be on the **NPA Detail** screen.

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2. On the NPA Detail screen:

- Press ((***) (((*****))) to go to the **Period Adjustment Prompt** screen.

3. On the Period Adjustment Prompt screen:

- Delete the Trans ID.
- Press ((***) (((*****))) to go to the Abatement screen.

4. On the Abatement screen:

- Type 053 in the Reason Code field.
- To fully remove the penalty: **Type (*)** in the **(*****)** field.
- To correct the amount of the penalty: Type the amount of the difference necessary to arrive at the correct penalty amount. Clear the remaining zeros.
- Press ((***) (((*****))) to validate the action.
- Press Enter to go to the **Period Adjustment Prompt** screen. A System message will confirm your action.

5. On the Period Adjustment Prompt screen:

- Press ((***) (((*****))) to return to the **NPA Detail** screen.
- Press ((***) (((*****))) to return to the **NPA Request** screen.
 - If necessary, Press ((***) (TEXT) to add or change text.
- Press ((***) (((**))) to complete the text change and return to the **NPA Request** screen

6. Preview the notice to make sure your change is correct.

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27.4.8 Create a Corporate Assumer Relationship on BETS

Once you have determined that the taxpayer has an assumer and you have established that a notice is going to be issued, use the following steps to create an Assumer Relationship:

1. On the Relationship Request screen ((***)):

- Type the Entity ID of the dissolving/withdrawing corporation in the **Entity ID** field.
- Type the Entity ID of the assuming corporation in the **Related Entity ID** field.
- Type code **(**)**((*****)) in the **Relationship Type** field.
- Press **(***)** ((***)) to go to the **Relationship Detail** screen to add the relationship.

2. On the Relationship Detail screen:

Do not change the Int Offset field indicator unless you wish credit to be offset between the relationships.

- Type the effective date of the assumer in the **Effective Date** field.
- Type **(***)** ((*****)) in the **Source of Info** field
- Type **(**)** ((*****)) in the **Update Reason** field.
- Press Enter. You will receive a system message ((***)) Record Added.

3. The Distribution List screens in ((***)) and((***)) will now include the assumer.

On the NPA Distribution List screen ((***)):

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- Type **((*)**) in both the **Send Notc** and **Orig** fields. The assumer's name will then show in the **Issue to** area and the required legal wording will appear on the **NPA Preview** screen and when the NPA is printed.

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27.4.9 Create an Individual Assumer Relationship on BETS

1. On the Taxpayer Look-Up Request screen, conversation **((**))**:
 - Type **((*)**) **(((**))**) in the first part of the **Entity ID** field.
 - Tab and type the assumer's social security number in the second part of the field.
 - Press Enter (This is done to verify if the individual already exists on BETS.)
2. If the individual (entity) exists on BETS, review the address for accuracy.
 - If correct, go to Step 4.
 - If incorrect, go to **Maintain Address** conversation, **((***)**), and correct the address. Then go to Step 4.
3. If the individual (entity) does not exist on BETS, send an email message to the BES BETS Liaison with the following information:
 - Auditor's Phone Number.
 - Individual Assumer's social security number.
 - Individual Assumer's complete name.
 - Individual Assumer's address.
 - Effective date of the assumption.
 - State that you need the individual to be added on BETS.

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You will be contacted once the taxpayer has been added on BETS.

4. On the Relationship Request screen, ((***)):

- Type the Entity ID of the dissolving/withdrawing corporation in the **Entity ID** field.
- Type the Entity ID of the individual assumer ((*)) tab **SSN** in the **Related Entity ID** field.
- Type the relationship type code ((**)) (((*****))) in the **Relationship Type** field
- Press ((**)) (((**))) to go to the **Relationship Detail** screen to add the relationship

5. On the Relationship Detail screen:

- Do not change the **Int Offset** field indicator.
- Type the effective date of the assumer in the **Effective Date** field.
- Type ((**)) (((*****))) in the **Source of Info** field.
- Type ((**)) (((*****))) in the **Update Reason** field.
- Press Enter. You will receive a system message ((**))**Record Added**.

The **Distribution List** screens in ((**)) and ((**)) will now include the assumer.

6. On the NPA Distribution List screen (((**))):

- Type ((*)) in both the **Send Notc** and **Orig** fields. The individual assumer's name will then show in the **Issue to** area and the required legal wording will appear on the **NPA Preview** screen and when the NPA is printed.

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<p>27.4.10 Viewing Notices in the History on BETS</p>	<p>All notices entered into BETS through ((***) are viewable in Conversation ((***)). The following instructions are for viewing notices that have been issued or are in a closed status.</p> <ol style="list-style-type: none"> 1. Go to ((***)), NPA Case Request: <ul style="list-style-type: none"> o Type the Entity ID. o Press Enter to go to the NPA Case List screen. 2. On the NPA Case List screen: <ul style="list-style-type: none"> o Type the selection number in the Next Function field. o Press ((***) ((*****))) to go to the NPA Case History screen. 3. On the NPA Case History screen: <ul style="list-style-type: none"> o Type the selection number in the Next Function field. o Press Enter to get to the NPA Preview screen. <p style="text-align: right;">Rev. 7/17</p>
<p>27.4.11 Manual Processing</p>	<p>Certain situations require manual rather than BETS processing. Below is a list of situations for which manual processing is required:</p> <ul style="list-style-type: none"> • Authorized Offset cases where the net tax amount is a refund. • Short statute cases – within 30 days. • When system problems are encountered. <p>When manual processing is required, see your supervisor for direction.</p> <p style="text-align: right;">Rev. 7/17</p>
<p>27.5 PROTEST PROCEDURES (POST NOTICE)</p>	<p>MAP 27.5.1 Post-Notices/BETS Affirmations MAP 27.5.2 Post-Notice/BETS Revisions MAP 27.5.3 Post-Notice/BETS Withdrawals MAP 27.5.4 Post Notice Converted Affirmations on BETS</p>

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MAP 27.5.5 Post-Notice – Converted – Revisions on BETS
MAP 27.5.6 Post – Notice – Converted – Withdrawals on BETS

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27.5.1 Post-Notices/Bets Affirmations

1. Go to the NPA Request Case screen, conversation ((***)):

Verify the Status:

- **Undocketed** or **Docketed** for NOA, Notice of Action.
- **Appeal** for NOD, Notice of Determination.

2. Go to the Period Profile Request screen, conversation ((****)):

- Press ((***)) to go to the Period Summary List.
- Line Select the B&C Acct Type for the period that the NPA was issued.
- Press ((***)) to go to the Transaction List.
- If there are any NPA Payments, add text to your notice acknowledging them.
- Check the Suspense Items field. If there is a (*) next the Suspense Items field, go to ((***)). Check for any amended returns that are for the same taxable year the post-notice is being issued for. To locate the amended return(s), contact your Audit Support. Once you obtain the amended return, make a determination on the return and incorporate it into your case.
- Line Select the Original Return, or if present, the Summary Return. Make a note of Net Income (Line 5) and Total Tax (Line 13) on the Batch Control Worksheet.

3. Go to the NPA Request screen, conversation ((****)):

- Prepare the Batch Control Worksheet.

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- Tab to the **NPA Num** field and type the **NPA Number** (All BETS NPAs start with two, three or four zeros.)
- Tab to the **Function** field and type **((*)) – Create**.
- Type the appropriate letter for the document type in the **Doc** field.
- Type **((*)) - Affirmation** in the **Type** field.
- Press Enter to go to the **NPA Detail** screen.
- If you are issuing a **MEMO-Affirmation** notice:
 - Type **((*))** in the Num Of Extra Copies field.
 - Type **((*))** in the Memo - Do Not Mail field.

Note: There are no adjustments necessary on this screen unless you need to change the number of **Mail Days**.

- Press Enter to add the notice to the system.
- Write the following **((****))** on the top right-hand side of the NPA you're working from.
- Type of Notice (i.e. NOA-A).
 - Your unit # and your initials.
 - Date of the action.
- If necessary, create a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.

-Or-

- If necessary, Press **((**))** **((*****))** to send copies of the notice to Assumers and/or Representatives on the **Notice Distribution** screen

-Or-

- Press **((**))** to get to the NPA Text screen.

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BETS**

4. On the NPA Text screen:

- Add and/or change necessary text.
 - If you are issuing a Memo-Affirmation notice, add a paragraph explaining why.
 - Remember to add text about payments received (¶150702) or the paragraph if the corporation's status is suspended (¶154477).
- Press ((***) ((***) to save the changes and return to the **NPA Request** screen.
 - This is a short cut step to keep the **Batch ID** in place when you return to the **NPA Request** screen.

5. To Preview the Notice:

- Delete the NPA number.
- Type ((*) - Inquiry in the Function field.
- Press((***) to go to the NPA Preview screen.
- Review the notice by paging through the document.
- Press ((***) to return to the NPA Request screen.

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**27.5.2 Post-
Notice/BETS Revisions**

DO NOT DELETE POST-NOTICES IN BETS! Deleting a post-notice corrupts data in ((*)). The data cannot be fixed after the notice is deleted.**

If you need to delete a notice, contact the BETS Representative for assistance.

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BETS

1. Go to the NPA Request Case screen, conversation ((***)):
Verify the Status:

- **Issued** for NOR.
- **Undocketed** or **Docketed** for NOA.
- Appeal for NOD.

NORs should only be issued prior to the expiration of the protest period (60 days from the date of the NPA).

2. Go to the Period Profile Request screen, conversation ((***)):

- Press ((**)) to go to the Period Summary List.
- Line Select the B&C Acct Type for the Period the NPA is on.
- Press ((**)) to go to the Transaction List.
- Are there any NPA Payments? If yes, add text to your notice acknowledging them.
- Check the Suspense Items field. If there is a ((*)) next the Suspense Items field, go to ((***)). Check for any amended returns that are for the same taxable year the post-notice is being issued. To locate the amended return(s), contact the Claims Desk. Once you obtain the amended return, make a determination on the return and incorporate it into your case.
- Line Select the Original Return, or if present, the Summary Return For taxable years beginning (TYB) before 1/198 only, make a note of Net Income (Line 5) and Total Tax (Line 13) on the Batch Control Worksheet.

3. Go to the NPA Request screen, conversation ((***)):

- Prepare the Batch Control Worksheet.
- Verify that the Batch ID Line is correct.
- Tab to the **NPA Num** field

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- Type the **NPA Number** (All BETS NPAs start with two, three or four zeros.)
- Tab to the **Function** field and Type **((**)) – Create**.
- Type the appropriate letter for the document type in the **Doc** field.
- Type **((**)) - Revision** in the **Type** field.
- Press Enter to go to the **NPA Detail** screen.
- If you are issuing a **MEMO-Revision** notice:
- Type **((**))** in the Num Of Extra Copies field.
- Type **((*)** in the Memo - Do Not Mail field.
- There are no adjustments necessary on this screen unless you need to change the number of **Mail Days**.
- Press Enter to add the notice to the system.
- Write the following **((****))** on the top right-hand side of the NPA you're working from:
- Type of Notice (i.e. NOA-R).
- Your unit # and your initials.
- Date of the action.
- If necessary, create a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.
- Press **((**)) (((*****)))** if you need to send copies to Assumers and or Representatives on the **Notice Distribution** screen.
- Press **((**))** to go the to **Income Adjustment** screen.

4. On the Income Adjustment screen, **((****))**:

- Type over any changes to the **Apport Percent, Contrib, or NOL** fields and/or the starting income and income adjustments. For TYB on or after 1/1/98 type over any changes to PASS INC, ZONE NOL, or DIS LOSS fields.

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- Press((**)) to go to the **Line Item Adjustment** screen

5. On the Line Item Adjustment screen, (((**))):

- If necessary, change the **Prev Inc** (Line 1) to match **Net Income** (Line 5) from (((**))).
- Press ((**)).
- If necessary, change the **Prev Assd** (Line 14) to match **Total Tax** (Line 13) from (((**))).
- Type over any necessary changes in allowable credits or additional taxes.
- Press ((**)) to return to the first page and let the system calculate the changes.
- Once you're positive the **Addl Tax** field reflects your new calculations, press Enter.
- Press ((**)) to Confirm (or (((**))) to Undo).

6. Penalties:

BETS automatically revises a system assessed delinquent penalty if tax is revised.

- Check the penalty after you've completed your notice to verify whether it is correct. If not, see MAP 27.4.7 How to Change a System Assessed Penalty on BETS.
- If a manually assessed penalty needs to be changed or deleted, see MAP 27.4.6 How to Change a Manually Assessed Penalty on BETS.

Press (((**))) to get to the **NPA Text** screen.

7. On the NPA Text screen:

Add and/or change necessary text.

- If you are issuing a Memo-Rev. notice, add a paragraph explaining why.

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- Remember to add text about payments received (50702) or the paragraph if the corporation's status is suspended (54477).

Press ((***) ((***) to save the changes and return to the **NPA Request** screen.

8. To Preview the Notice:

- Delete the NPA Number.
- Type ((*) - Inquiry in the Function field.
- Press ((***) to go to the NPA Preview screen.
- Press ((***) to return to the NPA Request screen.

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**27.5.3 Post -
Notice/BETS
Withdrawals**

DO NOT DELETE POST-NOTICES IN BETS! Deleting a post-notice corrupts data in ((**)). The data cannot be fixed after the notice is deleted.**

If you need to delete a notice, contact the BETS Representative for assistance.

1. Go to the NPA Request Case screen, conversation ((****)):

Verify the Status:

- **Issued** for NOR.
- **Undocketed** or **Docketed** for NOA.
- **Appeal** for NOD.
- **NORs** should be issued prior to the expiration of the protest period (60 days from the date of the NPA).

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2. Go to the NPA Request screen, conversation ((****)):

- Prepare the Batch Control Worksheet.
- Verify that the Batch ID Line is correct.
- Tab to the **NPA Num** field.
- Type the **NPA Number** (All BETS NPAs start with two, three or four zeros.)
- Tab to the **Function** field and Type **((*)) – Create**.
- Type the appropriate letter for the document type in the **Doc** field.
- Type **((**)) – Withdrawal** in the **Type** field.
- Press Enter to go to the **NPA Detail** screen.
- Possible adjustments on the NPA Detail Screen are **Issue Codes** (Delete, Change, or Add) and/or **Mail Days**.
 - If you are issuing a **MEMO-Withdrawal** notice.
 - Type **((**))** in the Num Of Extra Copies field.
 - Type **((*)** in the Memo - Do Not Mail field.
 - There are no adjustments necessary on this screen unless you need to change the number of **Mail Days**.
- Press Enter to add the notice to the system.
- Write the following **((*****))** on the top right-hand side of the NPA you're working from: Type of Notice (i.e. NOA-W).
 - Your unit # and your initials.
 - Date of the action.
- If necessary, create a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.

Or

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- Press ((***) ((*****))) if you need to send copies to Assumers and or Representatives on the **Notice Distribution** screen.
- Or
- Press ((***) to get to the **NPA Text** screen.
 - If you are issuing a Memo-Withdrawal notice, add a paragraph explaining why.
 - Press ((***) ((***) to save the changes and return to the **NPA Request** screen
 - **Note:** This is a short cut step to keep the **Batch ID** in place when you return to the **NPA Request** screen.

3. To Preview the Notice:

- Delete the NPA number.
- Type "(*) - Inquiry" in the Function field.
- Press ((***) to go to the NPA Preview screen.
- Review the notice by paging through the document.
- Press ((***) to return to the NPA Request screen.

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**27.5.4 Post Notice
Converted
Affirmations on BETS**

Do not delete post notices in BETS! Deleting a post notice corrupts data in ((*)). The data cannot be fixed after the notice is deleted.**

If you need to delete a notice, contact your BETS Representative for assistance.

1. Go to the NPA Request Case screen, conversation ((***)):

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Type the ID Type and Taxpayer ID number in the Entity ID field, **press** Enter.

Note: If the NPA isn't in ((***)), STOP! Refer the folder to your BETS Representative.

Verify the **NPA Number** on the NPA Case Detail or Case List Screen. The NPA Number must have a **((*)**) in the first position and the remainder should match the NPA hard copy. This designates a manually converted NPA.

Note: If the **NPA Number** is incorrect, **STOP!** The notice must be done manually.

Write down the **NPA Number** **((**))_ _ _ _ _**) from the NPA Case Detail or Case List Screen. You will need to input the NPA number in Step 4.

Verify the Status:

- **Issued** for NOR.
- **Undocketed** or **Docketed** for NOA.
- **Appeal** for NOD.

Verify that the **Issued Date** in ((**)) matches the Notice Date on the NPA hard copy.

If the date on the NPA hard copy does not match the **Issued Date** in ((**)), **STOP!** The Post Notice must be done manually.

2. Go to the Period Profile Request screen, conversation ((**)):

- Press ((**)) to go to the **Period Summary List**.
- Line Select the **B&C Acct Type** for the Period that the NPA was issued.
- Press ((**)) to go to the **Transaction List**.
- If there are any **NPA Payments**, add text to your notice acknowledging them.
- Check the **Suspense Items** field. If there is a **((*)**) next the Suspense Items field, go to ((**)). Check for any amended returns that are for the same taxable year the post-notice is being issued for. To locate the amended

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return(s), contact your Audit Support. Once you obtain the amended return, make a determination on the return and incorporate it into your case.

- Line Select the **Original Return** or if present, the **Summary Return** For taxable years beginning (TYB) before 1/1/98 only, make a note of the **Net Income** (Line 5) and **Total Tax** (Line 13) on the Batch Control Worksheet.

3. Go to the NPA Request screen, conversation ((****)):

- Prepare the Batch Control Worksheet.
- Tab to the **NPA Num** field and **type** the **NPA Number** you wrote down from ((****)).
- Tab to the **Function** field and Type **((*)** – Create.
- Type the appropriate letter for the document type in the **Doc** field.
- Type **((*)** - Affirmation in the **Type** field.
- Press Enter to go to the **NPA Detail** screen.
- If you are issuing a **MEMO-Affirmation** notice:
 - Type **((*)** in the Num Of Extra Copies field.
 - Type **((*)** in the Memo - Do Not Mail field.
 - There are no adjustments necessary on this screen unless you need to change the number of **Mail Days**.
- Press Enter to add the notice to the system.
- Write the following **((*****))** on the top right-hand side of the NPA you're working from:
 - Type of Notice (i.e. NOA-A).
 - Your unit # and your initials.
 - Date of the action.

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- If necessary, create a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.

Or

- Press ((**)) (((*****))) if you need to send copies to Assumers and or Representatives on the **Notice Distribution** screen.
 - On converted notices, all **cc:'s** will need to be added in conversation (((**))).
- Press ((**)), then **Press** ((**)) to get to the **Line Items Adjustment** screen.

4. Go to the Line Items Adjustment screen, (((**))):

- Change the last two digits of the **Rev Code** field from ((**)) to the numbers in the Revenue Code on the Original NPA.
- If necessary, change the **Prev Inc** (Line 1) to match the figure from (((**))).
- Press ((**)).
- If necessary, change the **Prev Assd** (Line 14) to match the printed notice.
- Check the **Addl Tax** field. **If** it is incorrect, follow the steps to stipulate tax.
- Press ((**)).
- To stipulate the tax:
 - Type the stipulated tax in the **Stip Tax** field.
 - Type ((**)) in the **Bypass** field.
 - Press ((**)) to make sure the **Addl Tax** field is correct.
- Press Enter.
- Press ((**)) to Confirm (or (((**))) to Undo).

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BETS**

5. Go to the NPA Text screen, (((**))):

Add and/or change necessary text.

- If you are issuing a Memo-Affirm notice, add a paragraph explaining why.
- Remember to add text about payments received (¶150702) or the paragraph if the corporation's status is suspended (¶154477).

Press ((**)) (((**))) to save the changes and return to the **NPA Request** screen.

Note: This is a short cut step to keep the **Batch ID** in place when you return to the **NPA Request** screen.

6. To Preview the Notice:

- Delete the NPA number.
- Type ((*) - Inquiry in the Function field.
- Press ((**)) to go to the NPA Preview screen.
- Review the notice by paging through the document.
- Press ((**)) to return to the NPA Request screen.

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**27.5.5 Post-Notice -
Converted - Revisions
on BETS**

DO NOT DELETE POST-NOTICES IN BETS! Deleting a post-notice corrupts data in (()). The data cannot be fixed after the notice is deleted.**

If you need to delete a notice, contact your BETS Representative for assistance.

1. Go to the NPA Request Case screen, conversation (((**))):

Type the ID Type and Taxpayer ID number in the Entity ID field, **press** Enter.

- **Note:** If the NPA isn't in (((**))), **STOP!** Refer the folder to your BETS Representative.

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- Verify the **NPA Number** on the NPA Case Detail or Case List Screen. The number must have a **((*)** in the first position and the remainder matches the NPA hard copy. This designates a manually converted NPA.
- **Note: If the NPA Number is incorrect, STOP!** The notice must be done manually.

Write down the **NPA Number ((*)_ _ _ _ _)** from the NPA Case Detail or Case List Screen, you will need to input the NPA number in Step 4.

Verify the Status:

- **Issued** for NOR.
- Undocketed or Docketed for NOA, Notice of Action.
- **Appeal** for NOD, Notice of Determination.

NORs should be issued prior to the expiration of the protest period (60 days from the date of the NPA).

Verify that the **Issued Date** in **((***)**) matches the Notice Date on the NPA hard copy.

- **If** the date on the NPA hard copy does not match the **Issued Date** in **((***)**), **STOP!** The Post-Notice must be done manually.

2. Go to the Maintain Address screen, conversation **((***)**):

- View all the taxpayer's addresses.
- Confirm that all the addresses are current.
- If the Suite number is in the **Attention** field, move to the second line of the **Address** field.
- Add individual's name to **Attention and/or Recipient** field, if known.

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- Add any telephone or FAX numbers gathered during the audit.

3. Go to the Period Profile Request screen, conversation ((****)):

- Press ((****)) to go to the Period Summary List.
- Line Select the B&C Acct Type for the Period the NPA is on.
- Press ((**)) to go to the Transaction List.
- Are there any NPA Payments? If yes, add text to your notice acknowledging them.
- Check the **Suspense Items** field. **If** there is a **((*)**) next the Suspense Items field, go to ((****)). **Check** for any amended returns that are for the same taxable year the post-notice is being issued. To locate the amended return(s), contact your Audit Support. Once you obtain the amended return, make a determination on the return and incorporate it into your case.
- Line Select the **Original Return**, or if present the last **Summary Return**. For tax years beginning before 1/1/98, make a note of the **Net Income** (Line 5) and **Total Tax** (Line 13) on the Batch Control Worksheet.

4. Go to the NPA Request screen, conversation ((****)):

- Prepare the Batch Control Worksheet.
- Verify that the Batch ID Line is correct.
- Tab to the **NPA Num** field.
- Type the **NPA Number** you wrote down from ((****)).
- Tab to the **Function** field and Type **((*)**) – **Create**.
- Type the appropriate letter for the document type in the Doc field.
- Type **((*)**) - **Revision** in the **Type** field.
- Press Enter to go to the **NPA Detail** screen.

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- Possible adjustments on the NPA Detail screen include:
 - Issue Codes (Delete, Change, or Add).
 - Mail Days (You may need to increase or decrease).
- If you are issuing a **MEMO-Affirmation** notice:
 - Type ((*)) in the Num Of Extra Copies field.
 - Type ((*)) in the Memo - Do Not Mail field.
- Press Enter to add the notice to the system.
- Write the following ((****)) on the top right-hand side of the NPA you're working from:
 - Type of Notice (i.e. NOA-A).
 - Your unit # and your initials.
 - Date of the action.
- If necessary, create a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.

Or

- Press ((**)) (((*****))) if you need to send copies to Assumers and or Representatives on the **Notice Distribution** screen.
 - **Note:** On converted notices, all **cc:'s** will need to be added in conversation ((****)).
- Press ((**)) to go to the **Income Adjustment** screen.

5. Go the Income Adjustment screen, (((**))):

- Type over any changes to the **Apport Percent, Contrib, or NOL** fields and/or the starting income and income adjustments. For tax years beginning on and after 1/1/98 type over any changes to PASS INC, ZONE NOL, or DIS LOSS fields.

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6. Go to the Line Items Adjustment screen, (((**))):

- Change the last two digits of the **Rev Code** field from **((**))** to the numbers in the Revenue Code on the Original NPA.
- If necessary, change the **Prev Inc** (Line 1) to match Net Income (Line 5) from **((**))**.
- Press **((**))**.

If necessary, change the **Prev Assd** (Line 14) to match the printed notice. You may need to stipulate the tax to get your **Addl Tax** correct.

- Type over any necessary changes allowable credits or additional taxes.
- Press **((**))** to return to the first page and let the system calculate the changes.
- If necessary, Type the stipulated tax amount in the **Stip Tax** field.
- If you're going to stipulate tax, Type **((**))** in the **Bypass** field.
 - **Note:** To calculate the stipulated tax, add the amount of the previously assessed tax and the additional tax.
- Press **((**))**.
- Re-check to make sure your **Addl Tax** field is correct.
- Once you're absolutely positive, all the fields are correct. **Press** Enter.
- Press **((**))** to Confirm (or **((**))** to Undo).

7. Penalties:

BETS automatically revises a system assessed delinquent penalty if tax is revised.

- Verify the penalty once you've completed your notice. If it still needs to be changed or deleted, see MAP 27.4.7 How to Change a System Assessed Penalty on BETS.
- If a manually assessed penalty needs to be changed or deleted, see MAP 27.4.6 How to Change a Manually Assessed Penalty on BETS.

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Press (())** to get to the **NPA Text** screen

8. On the NPA Text screen:

Add and/or change necessary text.

- If you are issuing a Memo-Rev. notice, add a paragraph explaining why.
- Remember to add text about payments received (50702) or the paragraph if the corporation's status is suspended (54477).

Press ((**)) (((**))) to save the changes and return to the NPA **Request** screen.

9. To Preview the Notice:

- Delete the NPA Number.
- Type "(*) - Inquiry" in the Function field.
- Press ((**)) to go to the NPA Preview screen.
- Review the notice by paging through the screens.
- Press ((**)) to return to the NPA Request screen.

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**27.5.6 Post - Notice -
Converted -
Withdrawals on BETS**

DO NOT DELETE POST-NOTICES IN BETS! Deleting a post-notice corrupts data in (()). The data cannot be fixed after the notice is deleted.**

If you need to delete a notice, contact your BETS Representative for assistance.

1. Go to the NPA Request Case screen, conversation ((**)):

Type the ID Type and Taxpayer ID number in the Entity ID field, press Enter.

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- If the NPA isn't in ((***)), **STOP!** Refer the folder to your BETS Representative. The BETS Representative will have the Audit Support BETS Liaison put the NPA information in ((***)).

Verify the **NPA Number** on the NPA Case Detail or Case List Screen. The number must have a **((*)** in the first position and the remainder match, the NPA hard copy. This designates a manually converted NPA.

- If the **NPA Number** is incorrect, **STOP!** The notice must be done manually.

Write down the **NPA Number ((*)_____)** from the NPA Case Detail or Case List Screen, you will need to input the NPA number in Step 3.

Verify the Status:

- **Issued** for NOR, Notice of Revision.
- **Undocketed** or **Docketed** for NOA, Notice of Action.
- **Appeal** for NOD, Notice of Determination.

NORs should be issued prior to the expiration of the protest period (60 days from the date of the NPA).

Verify that the **Issued Date** in ((***) matches the Notice Date on the NPA hard copy.

- If the date on the NPA hard copy does not match the **Issued Date** in ((***)), **STOP!** The Post-Notice must be done manually.

2. Go to the Maintain Address screen, conversation ((***)):

- View all the taxpayer's addresses.
- Confirm that all the addresses are current.
- If the Suite # is in the **Attention** field, move to the second line of the **Address** field.
- Add individual's name to **Attention and/or Recipient** field, if known.
- Add any telephone or FAX numbers gathered during the audit.

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3. Go to the NPA Request screen, conversation ((****)):

- Prepare the Batch Control Worksheet.
- Verify that the Batch ID Line is correct.
- Tab to the **NPA Num** field.
- Type the **NPA Number** you wrote down from ((****)).
- Tab to the **Function** field and Type "**((*) - Create**".
- Type the appropriate letter for the document type in the **Doc** field.
- Type "**((*) - Withdrawal**" in the **Type** field.
- Press Enter to go to the **NPA Detail** screen.
 - If you are issuing a **MEMO-Withdrawal** notice:
 - Type "**((*)**" in the Num of Extra Copies field.
 - Type "**((*)**" in the Memo - Do Not Mail field.
 - There are no adjustments necessary on this screen unless you want to change the number of **mail days**.
- Press Enter to add the notice to the system.
- Write the following ((*****)) on the top right-hand side of the NPA you're working from:
 - Type of Notice (i.e. NOA-W).
 - Your unit # and your initials.
 - Date of the action.
- If necessary, create a **Comment** about the notice in the entity's Taxpayer Folder. For instructions on how to Create a Comment in TPF, refer to the Global Help for TPF.

Or

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- If necessary, Press ((**)) (((*****))) if you need to send copies to Assumers and or Representatives on the **Notice Distribution** screen.
 - **Note:** On converted notices, all **cc:'s** will need to be added in conversation ((**)).
- Press ((**)), then Press ((**)) to go to the **Line Item Adjustment** screen.

4. Go to the Line Items Adjustment screen, (((**))):

- Change the last two digits of the **Rev Code** field from ((**)) to the numbers in the Revenue Code on the Original NPA.
- **Note:** Ignore the financial details in this screen and **DO NOT** make changes to show zero **Addl Tax**.
- Press Enter.
- Press ((**)) to Confirm (or (((**))) to Undo).
- Press ((**)) to go to the **NPA Text** screen.
- If you are issuing a Memo-Withdrawal notice add a paragraph explaining why.
- Press ((**)) (((**))) to save the changes and return to the **NPA Request** screen.
- This is a short cut step to keep the **Batch ID** in place when you return to the **NPA Request** screen.

5. To Preview the Notice:

- Delete the NPA number.
- Type "((*) - Inquiry" in the Function field.
- Press ((**)) to go to the NPA Preview screen.
- Review the notice by paging through the document.
- Press ((**)) to return to the NPA Request screen.

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