



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

April 9, 2025

Control No. AP-08-0425-0001  
Expiration Date: 04/09/2027  
Affected IRM: 8.20.6, 8.20.7, 8.21.2

MEMORANDUM FOR DIRECTOR, APS COLLECTION  
DIRECTOR, APS EXAMINATION  
DIRECTOR, APS SPECIALTY PROGRAMS

FROM: Steven M. Martin /s/ *Steven M. Martin*  
Director, Operations Support

SUBJECT: Mandatory Use of the Automated Form 2859 Portal

This memorandum issues guidance on the mandatory use of the IRS Chief Financial Office's (CFO's) Automated Form 2859 Portal for Tax Examiners (TEs) and Processing Team Managers (PTMs) in Account and Processing Support (APS) when initiating quick, prompt, or jeopardy assessments. Please distribute this information to all affected employees within your organization.

**Purpose:** This memorandum updates procedures for preparing Form 2859, Request for Quick or Prompt Assessment.

**Background/Source(s) of Authority:** IRS Independent Office of Appeals (Appeals) APS employees use Form 2859, Request for Quick or Prompt Assessment, to complete manual quick, prompt, or jeopardy assessments of tax. The CFO's Automated Form 2859 Portal, also known as "AMA2859," provides a more streamlined method of completing Form 2859. The AMA2859 is a web-based application that performs basic form and line validation when manual assessment information is entered. It allows for a clean Form 2859 to be prepared in .pdf format for sending to Accounting.

**Procedural Change:** Use of the Automated Form 2859 Portal is now mandatory in APS Examination, Collection, and Specialty Programs to maximize efficiency and increase digitalization within the operations. The APS personnel will use the portal to prepare Forms 2859 for quick, prompt, and jeopardy assessments. The Automated Manual Assessments SharePoint site provides access to detailed instructions on using the portal, including an AMA user guide, and appropriate contacts in Accounting. Training will be provided to all APS TEs that may be affected by these changes.

**Note:** This guidance does not apply to assessments that APS is not authorized to make, such as for Trust Fund Recovery Penalties (TFRP) or Restitution Based Assessments (RBA).

To gain access to the portal, APS TEs responsible for preparing Form 2859 must submit a BEARS request for PROD USER AMA AUTO2859 (AUTOMATED MANUAL ASSESSMENTS AMA).

The APS PTMs who need access to the portal must submit a BEARS request for PROD MGR AMA AUTO 2859 (AUTOMATED MANUAL ASSESSMENTS AMA).

**Effect on Other Documents:** This guidance will be incorporated into the affected IRMs within two years from the date of this memorandum.

**Effective Date:** This guidance is effective as of the date of this memorandum.

**Contact:** Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Attachment:

Updated guidance

cc: [www.irs.gov](http://www.irs.gov)

**8.20.6.8.10.2.1 (MM-DD-YYYY)**

**Deceased Spouse on a Married Filing Joint MFT 30 Statutory Notice of Deficiency - ANMF 20 Split Account Process**

*Modified paragraph (6) through the first bullet as follows:*

**(6) Prepare and forward the forms listed below to Automated Non-Masterfile (ANMF) Assessments Attn: ANMF Assessment Needed Petitioning/Non-Petitioning Spouse (Secondary TP Deceased):**

- Form 2859, Request for Quick or Prompt Assessment, following IRM 8.20.7.7.1, Quick Assessment Requirements. Prepare the Form 2859 for the deceased secondary spouse only. Always include the **Attn:** statement provided above in the Form 2859 Remarks Section.

**Note:** All APS employees are required to prepare Form 2859 through the Automated Form 2859 Portal.

**8.20.6.17.3 (MM-DD-YYYY)**

**Appeal Filed by Petitioner, No Bond Filed**

*Paragraph (3) is restated as follows:*

**(3) APS will process the assessment via:**

- Form 5403, CC: AMCLSF in order to keep the AIMS controls open or
- Form 2859, Quick Assessment if required due to dollar amount or ASED protection. See IRM 8.20.7.7.1, Quick Assessment Requirements

**Note:** All APS employees are required to prepare Form 2859 through the Automated Form 2859 Portal.

**8.20.6.19.2 (MM-DD-YYYY)**

**Partial (Interim) Assessment/Abatement AIMS CC: AMCLSF**

*Paragraph (9) is restated as follows:*

- (9) If a quick assessment is required due to the ASED expiring within 60 days or for an agreed and unpaid assessment over \$100,000.00, use the Automated Form 2859 Portal to prepare Form 2859, Request for Quick or

Prompt Assessment. Include all applicable assessment information. See IRM 3.17.244, Manual Assessments for additional guidance.

- The APS TE must determine the appropriate action(s) to hold the notice, or hold the credit, or both when requested by the ATE.
- The APS TE must update the taxpayer's account with appropriate History Item. See IRM 4.38.1.7.3.4.4, Research and Actions Required Prior to Quick Assessment for additional guidance.
- The APS TE must place the PEAS record in Suspense for monitoring of the account and upon receipt of the Form 3552, Prompt Assessment Billing Assembly, document the DLN in PEAS, close PEAS inventory record, and forward the assessment verification to the ATE for association with the administrative file.

#### **8.20.7.7.1 (MM-DD-YYYY) Quick Assessment Requirements**

*Added new paragraph (1) and renumbered subsequent paragraphs:*

- (1) All APS employees are required to use the AMA2859 tool in the Automated Form 2859 Portal when preparing Form 2859, Request for Quick or Prompt Assessment. Use of the portal by APS Tax Examiners (TEs) and APS Processing Team Managers (PTMs) requires a BEARS request for access. Information on the use of this tool is available at the Automated Manual Assessments SharePoint site.

**Note:** This requirement applies to any references to the preparation of Form 2859 in this IRM section. It does not apply to assessments that APS is not authorized to make, such as Trust Fund Recovery Penalties (TFRP) or Restitution Based Assessments (RBA).

#### **8.20.7.48 (MM-DD-YYYY) Non-Master File (NMF) Processing**

*Paragraph (4) is restated as follows:*

Attachment, AP-08-0425-0001, Mandatory use of the automated Form 2859 portal

- (4) The APS TE will prepare a Form 2859, Request for Quick or Prompt Assessment, through the Automated Form 2859 Portal to include all tax, penalty, and interest assessments to be posted to the NMF account.

#### **8.20.7.55.1 (MM-DD-YYYY)**

#### **APS Procedures to Close Agreed Appeals-Issued SND 90-Day/150-Day Cases**

*Paragraph (8) is restated as follows:*

- (8) APS will expedite the processing of the case when the ATE has annotated Form 5402 with language similar to the following to indicate the new statute date:

"Agreed SND, must be assessed within 60 days of the agreement received date of MM-DD-YYYY."

**Note:** If 60 days or less remain on the updated ASSED, the agreed assessment must be processed following the procedures in IRM 8.20.7.7.1, Quick Assessment Requirements. Prepare Form 2859, Request for Quick or Prompt Assessment using the Automated Form 2859 Portal.

#### **8.20.7.55.2 (MM-DD-YYYY)**

#### **Defaulted Statutory Notice of Deficiency (SND) 90/150-day Cases**

*Paragraph (4) is restated as follows:*

- (4) Prepare Form 5403 for assessment. If the revised ASSED is <60 days, the assessment must be processed using a Form 2859, Request for Quick or Prompt Assessment. See IRM 8.20.7.7.1, Quick Assessment Requirements. When a Quick Assessment is processed, the Form 5403 is used to update applicable Item Reference Number (IRN) amounts on the taxpayer's account, as well as to post the corrected ASSED and close the AIMS Controls via posting of the TC 421.

**Note:** All APS employees are required to prepare Form 2859 through the Automated Form 2859 Portal.

### **8.21.2.11.2 (MM-DD-YYYY) Processing Closings on Short Statute Cases**

*Paragraph (1) is restated as follows:*

- (1) A case received with less than 60 days remaining on the assessment statute requires the APS Tax Examiner (TE) to follow the procedures in IRM 8.20.7.7.1, Quick Assessment Requirements. The APS TE will prepare a manual assessment package including Form 2859, Request for Quick or Prompt Assessment, for submission to the Customer or Processing Campus. APS TEs will adhere to the following timeframes:
  - a. Cases with statute dates expiring in 10 business days or less must be faxed to the Customer or Processing Campus.
  - b. Cases with statute dates expiring in 11-59 days can either be sent by mail/courier or faxed depending upon requirements/agreements with the local campus for each office.

**Note:** All APS employees are required to prepare Form 2859 through the Automated Form 2859 Portal.