



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 16, 2025

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Affected IRM: 8.6.1

MEMORANDUM FOR IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Steven M. Martin /s/ *Steven. M. Martin*
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SUBJECT: Interim guidance on updated Appeals conference options

This memorandum provides interim guidance on IRM 8.6.1, Conference and Issue Resolution. Please distribute this information to all affected employees within your organization.

Purpose: This guidance updates the conferencing formats available in the Independent Office of Appeals (Appeals) to streamline and modernize practices.

Background/Source(s) of Authority: Due to the limited availability of in-person conferences, Appeals expanded access to video conferences during the COVID-19 pandemic. In August 2022, Appeals solicited public input on all aspects of video conferencing to help develop Appeals' policies on the issue. Interim guidance was later issued to permanently adopt video conferencing as an option in Appeals, and was recently incorporated in IRM 8.6.1.5.5, Video Conferences.

Procedural Change: Appeals Officers can now hold conferences via Microsoft Teams, allowing taxpayers, or their representatives, to connect from anywhere and share documents in real time using personal computers, mobile devices, or tablets. This eliminates taxpayer burden of traveling to a physical location, which ultimately reduces cycle-time and costs while enhancing the taxpayer experience.

Due to the availability of more modern and convenient methods, the following conferencing options and related IRMs are now obsolete: IRM 8.6.1.5.1.1, Circuit Riding, and IRM 8.6.1.5.6, Virtual Service Delivery (VSD), along with Exhibit 8.6.1-2, Virtual Service Delivery (VSD) Locations. IRM Section 8.6.1.5.1, Conference Practice, is restated to reflect these changes.

Effect on Other Documents: This guidance will be incorporated 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

8.6.1.5.1 (MM-DD-YYYY) (revised)
Conference Practice

(1) Taxpayers have multiple conference format options, including participating in conferences in person, by telephone, or using video conferencing software (e.g., Microsoft Teams). Appeals may use other technologies as they become available. Taxpayers may also work with Appeals through correspondence. Generally, conferences are held by phone. During the initial contact, discuss the various conference options with the taxpayer, or representative, select the best option, and document the selected option in the CAR, as appropriate. See IRM 8.6.1.5.5, Video Conferences.

8.6.1.5.1.1 (delete)
Circuit Riding

8.6.1.5.6 (delete)
Virtual Service Delivery (VSD)

Exhibit 8.6.1-2 (delete)
Virtual Service Delivery (VSD) Locations