



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR DIRECTOR, CASE SUPPORT

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

SUBJECT: Closed Case Referrals

This memorandum modifies guidance on when to contact Account and Processing Support (APS) versus Appeals Account Resolution Specialists (AARS) for a closed case. Please distribute this information to all affected employees within your organization.

Purpose: This guidance updates the timeframe from 30 days to 90 days when AARS works a closed case referral. During the 90-day period after closure on the Processing Employee Automated System (PEAS), AARS forwards the closed case referral to APS for resolution.

Background/Source(s) of Authority: IRM 8.1.9, Closed Case Referrals and Customer Service Contacts, provides guidance for Appeals closed case referrals. This deviation in guidance is due to limited AARS staffing and workload balancing issues.

Procedural Change: IRM 8.1.9.3(2) is temporarily modified as follows:

A "closed case" is an Appeals case which has been closed on ACDS and the Processing Employee Automated System (PEAS). Cases needing any corrective action by Account and Processing Support (APS), which have been closed on PEAS for less than **90 days**, should be referred to APS for corrective action. Referrals back to APS should be made by the AARS team via a secure email from the AARS Team Manager to the Processing Team Manager (PTM) of the employee to whom the case was assigned for closure on PEAS. Include a "cc" email to the Area Manager and APS Technical Advisor responsible for overseeing the APS team.

Effect on Other Documents: This guidance temporarily modifies IRM 8.1.9 until otherwise directed.

Effective Date: This guidance is effective as of the date of this memorandum and will expire two years from 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.

cc: www.irs.gov.