



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 6/20/2025

Control Number: SBSE-04-0625-0034
Expiration Date: 6-20-2027
Affected IRM(s): 1.4.19, 1.4.23, 4.4.25,
4.15.25, 4.15.3, 4.19.3, 4.19.4, 4.19.5, 4.19.25,
4.19.26, 4.23.17, 4.25.7, 4.31.2, 4.31.5, 4.31.8,
4.38.1, 4.119

MEMORANDUM FOR: DIRECTOR, SB/SE EXAMINATION

FROM: Heather J. Yocum/ *Heather J. Yocum*
Director, Examination Field and Campus Policy

SUBJECT: Requirement to use Auto Form 2859 Portal for completing Form
2859, Request for Quick or Prompt Assessment

Background:

SB/SE Campus Examination/AUR employees currently use Form 2859, Request for Quick or Prompt Assessment, to complete manual quick or prompt assessments of tax. The Chief Financial Officer's (CFO) [Auto Form 2859 Portal](#) provides a more streamlined method of completing Form 2859.

Objective:

SB/SE Examination is mandating the use of CFO's existing [Portal](#) in all of Campus Examination/AUR operations to maximize efficiency and increase digitalization within the operations.

Key Stakeholders:

All SB/SE Campus Examination/AUR employees responsible for the preparation, review, approval, and routing of Form 2859 are impacted by this change. At a minimum, this includes employees in the SB/SE Campus Examination/AUR(CEA) programs.

Description of Change:

The [Portal](#) is designed to reduce input errors, improve processing times, and minimize systemic rejections of Forms 2859.

As part of this initiative, employees will be required to use CFO's [Portal](#) to complete manual quick or prompt assessments of tax. [The Portal](#) streamlines the preparation of the form and eliminates the need for duplicate data entry on the Form 2859.

Examination employees who need to prepare quick or prompt assessments of tax, use the Form 2859 template from the IRS Publishing and Distribution Product Catalog and input all relevant data manually. Once prepared, the form is generally required to be reviewed and approved (e.g., by a team lead, coordinator, SME etc.) prior to final submission to accounting.

After implementation, Examination employees who need to prepare quick or prompt assessments of tax will access the Portal to complete Form 2859. The portal is a web application that uses a series of prompts to guide the user through the data entry process. The portal then translates that data inputs into the correct location on the physical Form 2859. Once the input process is completed, the system then downloads and saves a PDF copy of the Form 2859 which the employee then routes to the appropriate party for review and approval prior to final submission to accounting.

Actions to Support Transition:

References to the Portal will be included in updates to various Internal Revenue Manuals (IRMs) via Interim Guidance Memorandums (IGMs), and/or IRM Procedural Update (IPU).

CFO provided additional training and resources to employees on the use of the Portal. The training is a 1-hour session conducted by CFO. The training sessions were conducted via SABA, and the class was recorded for future playback. There is also a [SharePoint](#) that contains the training and user guides and includes the information necessary for proper BEARS entitlements.

- PROD USER AMA, is for entering, editing, and key verification of Form 2859 as well as printing Form 3552 and Form 813.
- PROD MGR AMA should only be requested by managers who need to administer users within the program.
- PROD ADMIN AMA is a role for only one or two people (and a backup). The main responsibility of the Admin is to administer lookup tables, run reports, and appoint managers.

Effect on Other Documents: This guidance will be incorporated into impacted IRMs by 06/20/2027.

Effective Date: 06/20/2025

Contact: If you have any questions regarding this memorandum, you may contact Shawn Knott, Employment Tax Policy or Dawn Hewitt, Campus Examination and Field Support.

Distribution:

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