



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.6.1

FEBRUARY 27, 2025

## EFFECTIVE DATE

(02-27-2025)

## PURPOSE

- (1) This transmits revised IRM 8.6.1, *Conference and Settlement Practices, Conference and Issue Resolution*.

## MATERIAL CHANGES

- (1) Updated TBOR language in paragraph (3) of IRM 8.6.1.1.1, *Background*, incorporating guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (2) Added paragraph (3) in IRM 8.6.1.1.6, *Related Resources*, addressing collaboration between the IRS Independent office of Appeals and Taxpayer Advocate Service to enhance taxpayer experience.
- (3) Incorporated Interim Guidance Memorandum AP-08-0323-0002, *Revised Procedures for Video Conferences*, by changing IRM 8.6.1.5.5 to *Video Conferences* and renumbering subsection for *Virtual Service Delivery (VSD)* to IRM 8.6.1.5.6.
- (4) Incorporated Interim Guidance Memorandum AP-08-0624-0011, *Revised Guidance for Taxpayer First Act (TFA) Access to Case Files*, by adding new subsections, IRM 8.6.1.2.1, *Taxpayer First Act Access to Case Files*, IRM 8.6.1.2.1.1, *Offering Case File Access*, IRM 8.6.1.2.1.2, *Providing Case File Access*, and IRM 8.6.1.2.1.3, *Preparing and Completing the STARS Request*.
- (5) Incorporated Interim Guidance Memorandum AP-08-0824-0016, *Reissued Guidance for Destroying Original Paper Case Related Documents, Post-Digitization*, by adding additional acronyms and terms to IRM 8.6.1.1.5, *Terms and Acronyms*, and a new subsection, IRM 8.6.1.8, *Electronic Data Retention*.
- (6) Incorporated Interim Guidance Memorandum AP-08-0824-0017, *Revised Procedures for Secure Messaging*, by changing IRM 8.6.1.4.3 to *Using Secure Messaging to Communicate*, adding a new subsection, IRM 8.6.1.4.3.1, *ATE Case Actions for Secure Messaging*, and renumbering subsequent subsections accordingly.
- (7) Made editorial updates throughout the entire IRM to correct references, outdated links, grammar/sentence structures, and formatting issues.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 8.6.1, **Conference and Settlement Practices, Conference and Issue Resolution**, dated July 01, 2020. It incorporates the following Interim Guidance Memoranda: AP-08-0323-0002, **Revised Procedures for Video Conferences**, AP-08-0624-0011, **Revised Guidance for Taxpayer First Act (TFA) Access to Case Files**, AP-08-0824-0016, **Reissued Guidance for Destroying Original Paper Case Related Documents, Post-Digitization**, and AP-08-0824-0017, **Revised Procedures for Secure Messaging**.

**AUDIENCE**

The IRS Independent Office of Appeals (Appeals) Employees

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8.6.1

Conference and Issue Resolution

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8.6.1.1  
(09-25-2019)  
**Program Scope and Objectives**

- (1) Purpose: This IRM section covers procedures used by Appeals Technical Employees (ATEs) who conduct conferences for the purpose of resolving issues in dispute. A description of ATEs can be found in IRM 8.1.1, *Appeals Function, Appeals Operating Directives and Guidelines*, under *Exhibit 8.1.1-1, Common Terms Used in Appeals*. As an integral part to accomplishing the Appeals mission, conferences are scheduled on dates that are reasonably convenient for taxpayers and/or their representatives and the ATE. Appeals uses various conference methods; however, most conferences are held by telephone. See IRM 8.1.1.2, *Accomplishing the Appeals Mission*, for further information. Conference procedures for Appeals Team Case Leaders (ATCLs) are covered in IRM 8.7.11, *Technical and Procedural Guidance, Working Appeals Team Cases*.
- (2) Audience: Appeals Technical Employees.
- (3) Policy Owner: Policy, Planning, Quality, and Analysis is under the Director of Operations Support.
- (4) Program Owner: Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization and is under the Director of Policy, Planning, Quality, and Analysis.
- (5) Contact Information: Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM.

8.6.1.1.1  
(02-27-2025)  
**Background**

- (1) Appeals is the only administrative function of the Internal Revenue Service (IRS or Service) with authority to consider settlements of tax controversies and has the primary responsibility to resolve these disputes, without litigation, to the maximum extent possible.
- (2) Appeals' mission is to resolve Federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS. See IRC 7803(e)(3) *Purposes and Duties of Office*.
- (3) Appeals accomplishes this mission by considering protested and Tax Court cases, holding conferences, and negotiating settlements in a manner which ensures Appeals employees act in accordance with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with TBOR so they can act in accordance with it. See IRC 7803(a)(3), *Execution of Duties in accord with Taxpayers' Rights*. For additional information about the TBOR, see *Taxpayer Bill of Rights* as published on IRS.gov or Pub 5170 . For additional information on Appeals' mission, see IRM 8.1.1.2, *Accomplishing the Appeals Mission*.

8.6.1.1.2  
(09-25-2019)  
**Authority**

- (1) Appeals is the IRS's dispute resolution forum. The Commissioner granted Appeals authority to consider and negotiate settlements of IRS controversies. See Delegation Order 8-8 (Rev. 1) (formerly DO-66, Rev. 15), *Authority of Appeals in Protested and Tax Court Cases*, in IRM 1.2.2.9.8 and Policy Statement 8-47 (Rev. 1), *Consideration to be given to offers of settlement*, in IRM 1.2.1.9.6.

8.6.1.1.3  
(09-25-2019)  
**Responsibilities**

- (1) The Director of Operations Support (OS) is the executive responsible for designing, developing, delivering, and monitoring short and long range administration policies, programs, strategies, and objectives for the Appeals organization.

8.6.1.1.4  
(09-25-2019)  
**Program Reports**

- (1) Policy, Planning, Quality, and Analysis (PPQ&A) provides trends, data analyses, and detailed summary reports for Appeals.

8.6.1.1.5  
(02-27-2025)  
**Terms and Acronyms**

- (1) See *Exhibit 8.1.1-1, Common Terms Used in Appeals*, for common terms, acronyms, and definitions used in IRM Part 8. Acronyms and terms listed in the exhibit are not included in the tables below.
- (2) This table lists commonly used acronyms in this IRM:

Acronym	Definition
BBA	Bipartisan Budget Act
BEO	Bipartisan Budget Act Elect Out
CDP	Collection Due Process
CIC	Coordinated Industry Case
COR	Counsel of Record
GRS	General Records Schedules (Document 12829)
LITC	Low Income Taxpayer Clinics
NARA	National Archives and Records Administration
RCS	Records Control Schedules (Document 12990)
TBOR	Taxpayer Bill of Rights
TEFRA	Tax Equity and Fiscal Responsibility Act
TEGE	Tax Exempt and Government Entities
VSD	Virtual Service Delivery

- (3) This table lists commonly used terms in this IRM:

Term	Definition
Bitonal	An image consisting of only pure black and pure white pixels.

Term	Definition
Digitization	Records reproduced in accordance with standards in 36 CFR 1236.32 to designate the digitized version as the recordkeeping copy and destroy the original source records. See IRM 1.15.6.15, <i>Digitization Requirements</i> , and IRM 1.15.6.15.1, <i>Digitizing Temporary Records</i> .
Jurat Statements	Sworn/certified statements.

8.6.1.1.6  
(02-27-2025)

#### Related Resources

- (1) This IRM is the primary source of guidance for this program. The following provide additional sources of guidance.
  - IRM 1.4.28.6, *Conference Observation*
  - IRM 1.25, *Practice Before the Service*
  - IRM 8.1.6, *Appeals Function, Disclosure, Security, and Outside Contacts*
  - IRM 8.4.1.9.1, *Counsel (or Attorney) of Record in Docketed Cases*
  - IRM 8.22.5, *Collection Due Process, Receipt, Control and Pre-Conference Considerations*
  - IRM 8.23.2, *Offer in Compromise, Receipt and Control of Non-Collection Due Process (CDP) Offers*
  - Pub 947, *Practice Before the IRS and Power of Attorney*
- (2) Per IRC 7526(c)(6), IRS employees may advise taxpayers of the availability of, and eligibility requirements for, receiving advice and assistance from one or more specific qualified Low-Income Taxpayer Clinics (LITC) and provide information regarding the location of, and contact information for, such clinics. LITC:
  - Represent low income individuals in resolving controversies with IRS, including audits, appeals, tax collection disputes, and litigation
  - Provide services to taxpayers who speak English as a second language, including education about taxpayer rights and responsibilities, and consultations on individual tax issues
  - Provide services for free or no more than a nominal fee
  - Receive funding from the IRS, and the program receives oversight from the National Taxpayer Advocate, but the clinics are wholly independent of the IRS
  - Are typically located in each state, Puerto Rico, and the District of Columbia, but occasionally there are geographic areas underserved

**Note:** The taxpayer can obtain information about LITC in Pub 4134, *Low Income Taxpayer Clinic List*.
- (3) In accordance with IRM 25.30.2.3, *Statement of Commitment*, Appeals will work collaboratively with Taxpayer Advocate Services (TAS) to enhance the taxpayer experience. For additional information, see IRM 25.30.2, *Service Level Agreements, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service*.

## 8.6.1.2

(07-01-2020)

**New Receipts and Initial Case Actions**

- (1) Upon receipt of a new case assignment, the ATE will complete the statute verification and send the appropriate initial contact letter within the time frames shown below:

For	Verify Statute within	Send Letter within
Liability, Penalty Appeals, and Innocent Spouse	45 days	45 days
Collection Due Process	30 days	30 days
Offer in Compromise	30 days	30 days

**Re: Liability, Penalty Appeals, and Innocent Spouse work streams**

- a. ATMs will be reasonable in extending the contact time frame if circumstances (e.g. leave, workload, case complexity, or other priorities) prevent the ATE from meeting it. If the ATM extends the time frame, the ATE will document this decision and the agreed upon time frame in the CAR in ACDS. **The statute verification time frame shall not be extended beyond 45 days.** If the contact time frame is extended beyond 75 days, the ATM will contact the taxpayer/representative by correspondence providing a status of the case and to whom the case is assigned.

**Note:** For Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982 and Bipartisan Budget Act (BBA) of 2015 key cases, the 45-day time frame for statute verification applies to field ATEs only. The TEFRA ATE will verify the statute within five (5) workdays prior to assignment of the case to a field ATE.

- b. The ATE will send the appropriate initial contact letter identified in the table below, unless an exception applies. See paragraphs (c) and (d) of this subsection for additional information. Also, see Exhibit 8.6.1-1 for the appropriate letter and enclosures, listed by categories and case types.

For	Issue
Non-docketed Cases	Letter 5157, <i>Non-docketed Acknowledgement &amp; Conference</i>
Docketed cases	Letter 3808, <i>Docketed Acknowledgment and Conference (To Petitioner)</i> , or Letter 3808-A, <i>Docketed Acknowledgment and Conference (To Counsel of Record)</i> .  <b>Note:</b> Docketed cases are first sent to Counsel to answer the petition. After Counsel answers the petitions, cases are sent to Appeals for assignment. The 45 calendar days begin to run on the date of receipt by the ATE (i.e., date of CR/NR). See IRM 8.2.1.4(3).



For	Issue
Collection Due Process (CDP) Cases and/or Equivalent Hearing	Letter 4837, <i>Substantive Contact Uniform Acknowledgement</i> , or Letter 3846, <i>Appeals Received Your Request for a Collection Due Process Hearing</i> .
Non-CDP Offer in Compromise (OIC) Cases	Letter 5576, <i>Appeals Offer in Compromise Acknowledgement and Conference</i> . See IRM 8.23.2.2(3), <i>Receipt</i> , and IRM 8.23.2.3, <i>Assignment of OIC Case</i> .
Electronic Return Originator (ERO) Cases	Letter 4301, <i>Acknowledgement Letter - ERO</i> . See IRM 8.7.13, <i>Technical and Procedural Guidelines, e-file Cases</i> .
Alternative Dispute Resolution (ADR) Cases	See IRM 8.26, <i>Alternative Dispute Resolution (ADR) Program</i> .

- c. For non-docketed and docketed cases, the ATE may make initial contact by telephone in lieu of using a contact letter. During such contact, the ATE must ensure that the substance of the contact letter is discussed with the taxpayer and documented in the CAR.
- d. Alternately, if the ATE determines that a conference is not appropriate, the ATE will not send Letter 5157 or other letter listed in paragraph (1)b of this subsection. Instead, within a reasonable time frame, the ATE will take the following actions:

For	the ATE will
Premature Referrals	Prepare Letter 5209, <i>Appeals Referral to Examination</i> , secure any additional documentation (if applicable), and submit the case to the ATM for closing. The ATE will document this action in the CAR using CARATS code "AC-OD".
Full Concession Cases	Notify the taxpayer or representative (if appropriate), prepare the appropriate closing letter/documents, and submit the case to the ATM for closing. The ATE will document this action in the CAR using CARATS code <i>DM</i> .

**Note:** If an issue raised by a taxpayer in a CDP/EH request is fully resolved by Collection, request a withdrawal using Letter 4388, *Withdrawal Solicitation*. See IRM 8.22.5.7, *Pre-Substantive Contact Letter (SCL) on Resolved Case*.

- e. On the letter, the ATE identifies the specific IRS publication(s), notice(s), and/or brochure(s) enclosed with the letter. These enclosures are pre-selected based upon the category and type of case; whether the case is in docketed or non-docketed status; and whether the case is worked in campus or field operations. The selected enclosures were identified as information adding value to the taxpayer. If the ATE eliminates a pre-selected enclosure, the reasons for the decision must be documented in the CAR. See Exhibit 8.6.1-1 for a detailed list of recommended pre-selected enclosures for the UAL based upon the category and type of case.
  - f. If a notice or publication is applicable to the case and it is not a pre-selected enclosure, the ATE may add the enclosure.
- (2) Recording the enclosures sent with the initial contact letter serves as the employee's written explanation of the procedures described in the publications or notices to the taxpayer. For example:

***Pre-Selected Enclosures***

<b>By enclosing</b>	<b>You are explaining</b>
Notice 1016, <i>How to Stop Interest on Your Account</i>	How to stop interest on a proposed or potential liability.
Publication 4227, <i>Overview of the Appeals Process Brochure</i>	The mission, overview, and expectations of the Appeals process.
Publication 4167, <i>Introduction to Alternative Dispute Resolution</i>	Post Appeals mediation, fast track settlement, fast track mediation, early referrals, and Rapid Appeals Process.
Publication 4576, <i>Orientation to Penalty Appeals Process</i>	The Appeal process, right to representation, and payment options for Penalty Appeals cases.

**8.6.1.2.1**  
(02-27-2025)  
**Taxpayer First Act**  
**Access to Case File**

- (1) IRC 7803(e)(7), enacted by the Taxpayer First Act (TFA), requires Appeals to ensure that "specified taxpayers" with scheduled Appeals conferences are provided access to the nonprivileged portions of their case file regarding the disputed issues (other than documents provided by the taxpayer to the IRS) at least 10 calendar days prior to their conference.

**Note:** The taxpayer or representative may elect to hold the conference sooner than 10 calendar days after receiving the file, but the conference cannot occur before they receive the file. In these instances, ensure the requesting party has access to the documents **no later** than the date of the conference.

- (2) During initial review of the case and prior to contacting taxpayers or representatives to schedule initial conferences, use the table below to determine if the taxpayer meets the definition of a "specified taxpayer" per IRC 7803(e)(7)(C).

If the taxpayer is	And	Then
Any type of entity	Conferences are not typically held for the type of case at issue. Example: Collection Due Process (CDP) timeliness determinations.	You do not need to determine whether the taxpayer is a “specified taxpayer” or offer case file access unless a conference is actually scheduled. Document this in the CAR. Return to and follow these procedures once you’ve decided to offer or schedule a conference.
A natural person	AGI per the taxpayer’s original filed return for any one of the taxable years in dispute is \$400,000 or less.	The taxpayer is a “specified taxpayer.”
Not a natural person	Gross receipts per the taxpayer’s original filed return for any one of the taxable years in dispute is \$5,000,000 or less.	The taxpayer is a “specified taxpayer.”
Any type of entity	There is a substitute for return (SFR) at issue for any taxable year in dispute.	Treat the taxpayer as a “specified taxpayer.”
A natural person	There is clearly no required return where AGI is reported for any taxable year in dispute, or you can reasonably conclude that the dispute is not related to a specific taxable year(s). Examples could include, but are not limited to, Freedom of Information Act (FOIA) disputes, e-file authorization disputes, and certain actions against return preparers.	The taxpayer is not a “specified taxpayer.”

Not a natural person	There is clearly no required return where gross receipts are reported for any taxable year in dispute, or you can reasonably conclude that the dispute is not related to a specific taxable year(s). Examples could include, but are not limited to, certain Estate tax or Tax Exempt and Government Entities (TE/GE) determination cases.	The taxpayer is not a "specified taxpayer."
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**Note:** In penalty cases, can you reasonably conclude that the penalty relates to a specific tax period? If so, use the taxpayer's AGI or gross receipts from such tax period in determining whether the taxpayer is a "specified taxpayer." If the penalty results in an assessment against a natural person, use the AGI from their individual income tax return. Can you reasonably conclude that the penalty does not relate to any specific taxable year? If so, the taxpayer is not a specified taxpayer. If you can't reasonably reach a conclusion on whether the penalty relates to any specific taxable year, refer to the caution below. Document the basis for your conclusion in the CAR.

**Caution:** Whenever it is unclear whether the taxpayer meets the definition of a "specified taxpayer," treat the taxpayer as a "specified taxpayer" and offer case file access. Examples could include employment tax or TFRP issues where the related income tax return is not yet due.

(3) If the taxpayer **is** a "specified taxpayer":

- Offer case file access as discussed in IRM 8.6.1.2.1.1, *Offering Case File Access*.
- Document in the CAR using CARATS code "FA-TFA" and state that the taxpayer **meets** the definition of a "specified taxpayer" per IRC 7803(e)(7)(C).

(4) If the taxpayer **is not** a "specified taxpayer":

- Do not offer case file access. Continue to work the case according to established procedures.
- Document the CAR using CARATS code "FA-NST" and state that the taxpayer **does not meet** the definition of a "specified taxpayer" per IRC 7803(e)(7)(C).

8.6.1.2.1.1  
(02-27-2025)

#### Offering Case File Access

- (1) If the taxpayer is a "specified taxpayer," inform the taxpayer of their right to case file access during your initial contact with the taxpayer. Refer to IRM 8.6.1.2, *New Receipts and Initial Case Actions*, for the requirements for sending initial contact letters and enclosures.

- (2) Depending on the type of case, determine the appropriate method to initially contact the taxpayer or representative and inform them of their right to case file access. When you make initial contact with a “specified taxpayer” or the representative, ensure:
- Any initial contact letter sent to the taxpayer and/or representative contains the selectable paragraph that offers access to the case file.
  - Any other initial correspondence scheduling a conference contains language offering access to the case file.
  - Any initial contact with the taxpayer or representative by phone includes a discussion of the right to case file access and offers access to the case file.

**Reminder:** Document in the CAR with any actions taken to offer case file access and attach the final copy of any letter offering case file access to the case in ACDS.

- (3) A “specified taxpayer” or their representative may request access to the case file under the TFA at any point up until the initial conference. If the taxpayer requests access, ensure the requested records are provided at least 10 calendar days prior to the initial conference. The taxpayer or representative may elect to hold the conference sooner than 10 calendar days after receiving the file, but the conference cannot occur before they receive the file. In these instances, ensure the requester has access to the documents no later than the date of the conference. Reschedule the conference if necessary to meet these requirements.
- (4) When scheduling initial conferences with “specified taxpayers,” allow enough time for:
- The taxpayer or representative to receive the letter,
  - The taxpayer or representative to respond to you to request the file (generally 14 calendar days),
  - Appeals to process the request for the file (for example, copying, redacting, etc.), and
  - The taxpayer or representative to receive the case file at least 10 calendar days prior to the initial conference (by the day of the conference if the taxpayer or representative requested an expedited conference).

**Note:** For planning purposes, allow at least 5 business calendar days for mailing actions.

- (5) If a “specified taxpayer” or their representative requests access to the case file prior to the conference, contemporaneously document in the CAR using CARATS code “FA-REQ” and follow the instructions in IRM 8.6.1.2.1.2, *Providing Case File Access*. If the taxpayer or representative does not request access to the case file prior to the conference, document this in the CAR on the day of the initial conference and proceed according to established procedures.
- (6) If a “specified taxpayer” or their representative requests case file access after the conference has started, do not use CARATS code “FA-REQ”. This is not considered a request for case file access under the provisions of the TFA. In these instances, follow instruction from Privacy, Government Liaison & Disclosure (PGLD) to “Respond Directly” to the taxpayer’s request. For assistance

with redacting documents for this type of request, submit a Shared Team of Administrative and Redaction Support (STARS) *service request* including the information outlined in the *request guide* for Respond Directly requests.

- (7) If the taxpayer is not a "specified taxpayer" and the taxpayer or representative requests the case file at any time, do not use CARATS code "FA-REQ". This is not considered a request for case file access under the provisions of the TFA. Instead, follow instruction from PGLD to "*Respond Directly*" to the taxpayer's request. For assistance with redacting documents for this type of request, submit a STARS *service request* including the information outlined in the *request guide* for Respond Directly requests.

8.6.1.2.1.2  
(02-27-2025)  
**Providing Case File  
Access**

- (1) When a "specified taxpayer" or representative requests access to the case file, discuss with them the most efficient way to provide the file. Available formats are as follows:
- **EEFax** - preferred if case file 150 pages or less. 150 pages is the limit for faxes.
  - **Flash Drive (USB)** – preferred if case file is more than 150 pages and taxpayer has access to a computer.
  - **PDF file** – used for transmittal via Secure Messaging or any other authorized secure electronic communication method.
  - **Hard Copy** – used as a last resort if the taxpayer or representative does not have access to a computer or an EEFax or prefers a hard copy.
- (2) Case file access per the TFA includes only nonprivileged documents and/or records, whether hardcopy or electronic, related to the disputed issues. The file must include all workpapers relevant to the disputed issues. If it is an electronic case file, determine where the information you will be considering is located. This may include files from more than one location or system. Ensure that all digital records related to Compliance's review and determination of the disputed issues are included in the files sent for redaction.

**Note:** Case file histories from some IRS databases, such as ICS or AMS, are not generally transferred to Appeals but ATEs may access these systems for case related information. These case file histories will be included in the case file if the originating function sends them to Appeals, or if you access them for consideration of the disputed issues. The portions of the case history you accessed must be included in the documents sent for redaction.

- (3) Case file access per the TFA does not include:
- **Privileged documents:** Documents and/or records subject to any legal privilege preventing its discovery and/or disclosure in a legal proceeding.
  - **Taxpayer provided documents:** Any documents submitted to the IRS by the taxpayer.
- (4) Submit a STARS *service request* including the information outlined in the *request guide* for TFA File Requests.

**Note:** In general, you must submit a STARS request for scanning/copying and redacting the file. STARS redactors are trained in disclosure rules and regulations. However, you may redact and provide access to the file yourself

in rare circumstances where the use of STARS is impractical, including, but not limited to instances when you receive a docketed case, and it is already on a trial calendar. If you redact the file yourself, attach a copy of the redacted file to the case in ACDS and include the word "redacted" in the document title. When redacting a docketed file yourself, contact the assigned counsel attorney with redaction questions. Refer to PGLD's *Respond Directly* webpage for information relating to disclosure and release of case file information.

8.6.1.2.1.3  
(02-27-2025)  
**Preparing and  
Completing the STARS  
Request**

- (1) **Creating the letters:** Create a signed but undated file transmission Letter 6271, *Administrative File Report - General*, and upload it into ACDS. If the case file will be sent to the requester on a flash drive (USB), create the password and the signed but undated transmittal Letter 6270, *Administrative File Report - Password Notification*, and upload it to ACDS. Address these letters to the individual (taxpayer or representative) who requested access. The redactors will use these letters to send the case file to the requesting party.
- (2) **Transmitting the file to STARS:** Prepare and submit the STARS *service request* according to the *request guide* and immediately send the file to the proper location and/or upload any electronic files to ACDS. Send or upload Compliance's entire case file with the redaction request. This may include paper records, electronic records, or a combination of both. See paragraph (2) of IRM 8.6.1.2.1.2, *Providing Case File Access*. If you are co-located with the case processor, place the case file in an agreed drop location. If not co-located, ship the file to the address provided by the *TFA Case Routing Tool* on the STARS webpage. The case processor will scan or copy the file, return the file to you, and upload the scanned file to ACDS. The service request will be reassigned to the lead redactor for assignment to a redaction specialist.

**Note:** Generally, you do not need to remove information provided by the taxpayer before sending the file to the case processor. However, if there is a large volume of information you can readily identify as provided by the taxpayer and easy to separate or label, you may remove or label this information to minimize redaction time. Examples:

**Example 1:** The taxpayer provided bank statements and cancelled checks contained in a separate file folder. You may remove this information prior to providing the case to the case processor.

**Example 2:** There is a large section of the workpapers that contains only information received from the taxpayer, but it is bound together with other workpapers. You may clip or rubber band the taxpayer provided information together and attach a note to label it as taxpayer provided.

**Example 3:** There is a large section of an electronic file that contains only information received from the taxpayer. You may indicate the file name and range of pages within that file that contains only taxpayer provided information on the STARS request.

- (3) **Redaction request complete:** Once STARS redacts and sends the copy of the case file to the taxpayer or representative, you will receive a systemic email notification that the service request has been closed. The employee who redacted the file will upload a copy of the following to ACDS:



- A copy of the case file as prepared for redaction, titled "Marked for Redaction."
- A copy of the dated transmittal letters.

**Note:** When you use Secure Messaging or another secure electronic communication method as the delivery method, the STARS employee will also upload a copy of the redacted case file titled "Redacted" to ACDS. You will send the file(s) titled "Redacted" along with the dated transmittal letter to the requesting party through Secure Messaging or other authorized electronic communication method. Revise the date on the transmittal letter if needed to reflect the date you send the file.

- (4) **Confirmation of case file access:** After the case file is sent to the taxpayer or representative, ensure the requesting party received the case file and has at least 10 calendar days before any scheduled conference to review the file. If the taxpayer or representative informs you that they did not receive the case file documents, email *\*AP Admin Support* to request that STARS resend the redacted file or, if applicable, resend the "Redacted" files to the taxpayer or representative.
- (5) Once the STARS request is complete and you've confirmed the requester received the files, document the in CAR using CARATS code "FA-CPT" to indicate TFA request is complete and continue to work the case according to established procedures.

### 8.6.1.3 (07-01-2020)

#### Transfer Procedures

- (1) This section provides guidance involving the transfer of a case (e.g., inventory balancing) within Appeals.
- (2) Appeals will transfer:

Type of Case:	Transfer to:
Coordinated Industry Case (CIC)	The Appeals Office that serves the primary territory or area for the case.
The first protesting partner's return in a partnership not covered by the TEFRA and BBA provisions of IRC 6221 – IRC 6234	The Appeals Office with jurisdiction over the partnership return. For more information about Non-TEFRA entities and BBA Elect Out (BEO) cases, See IRM 8.19.9.2.1.2, <i>Protest</i> .



Type of Case:	Transfer to:
<ul style="list-style-type: none"> <li>Employee Plans (EP) and Exempt Organizations (EO) Cases from TE/GE</li> <li>Cases containing Employee Plan (EP) and/or Exempt Organization (EO) issues from a source other than TE/GE</li> </ul> <p><b>Examples:</b></p> <p>(1) A pension plan deduction, on Form 1120, may be disallowed due to the employer's use of incorrect actuarial assumptions. Factors to consider include, for example, the level of difficulty of the case and the workload of the offices</p> <p>(2) Welfare benefit issues such as cafeteria plans, COBRA continuation health care coverage and voluntary employees' beneficiary associations (VEBAs)</p>	<p>The designated Appeals Office with expertise in these issues. See IRM 8.7.8, <i>Tax Exempt and Government Entities (TE/GE) Cases</i>, for <i>Exhibit 8.7.8-1, Most Common EP Returns and Forms</i>.</p>
Case contains issues requiring specialized knowledge	The Appeals Office with expertise in these issues.

- (3) Area Directors may approve or deny a transfer in the interest of tax administration.
- If there is a disagreement between the Area Directors, they must set forth the reasons for denying a transfer and request approval of the denial in a memorandum to the appropriate executive for action.

8.6.1.3.1  
(07-01-2020)  
**Initial Assignment and Transfers of Docketed Cases in Appeals' Jurisdiction**

- (1) Docketed cases in Appeals' jurisdiction are generally assigned for consideration to an employee in the Appeals office designated on the docket list.
- (2) The general docketed case assignment principle in paragraph (1) above is modified for certain types of cases that are transferred in Appeals to designated offices for assignment to employees who specialize and have expertise in the subject matter. Such case types include the following:
- Employee plan cases
  - Exempt organization cases
  - Estate tax cases
  - Gift tax cases
  - Cases with international issues
  - TEFRA key cases
  - BBA key cases
- (3) When required, docketed cases containing certain issues are referred through the automated 13381 system to the appropriate ATM for assignment to the

Technical Specialist as a team member or a consultant. See IRM 8.7.3, *Technical and Procedural Guidelines*, *Technical Guidance and International Operations Programs*, and IRM 8.18.1, *Valuation Assistance*, *Valuation Assistance Procedures*. The following issues must be referred to a specialist:

- a. Compliance Coordinated Issues (Feature Code IS)
- b. Appeals Coordinated Issues (Feature Code AI)
- c. Appeals Emerging Issues (Feature Code EM)
- d. Abusive Tax Avoidance Transactions (ATAT) (Feature Code LT)
- e. Penalties related to ATAT issues
- f. Engineering issues
- g. Certain valuation issues in connection with personal property and works of art

8.6.1.4  
(09-25-2019)  
**Communications with  
the Taxpayer and/or  
Representative**

- (1) This subsection provides directions on the use of answering machine or voicemail and faxes when communicating with the taxpayer and/or the representative. See IRM 8.6.1.4.1, *Leaving Information on Answering Machine or Voicemail*, and IRM 8.6.1.4.2, *Using Fax/EEfax to Communicate*.
- (2) IRM 8.6.1.4.4, *Change of Address*, contains instructions for verifying and/or updating a taxpayer's address.
- (3) IRM 8.6.1.4.5, *Copies of Written Communications*, contains procedures for providing copies of communications to taxpayers, when a valid power of attorney exists.
- (4) IRM 8.6.1.4.6, *Relief from Separate Notice Requirements [Section 3201(d) of RRA 98]*, provides guidance on preparing written communications when working with taxpayers who file a joint return. It outlines relief from the separate notice requirements of Section 3201(d) of RRA 98.
- (5) The ATE's *badge number* must be included on all written correspondence to the taxpayer and/or the representative. See IRM 8.6.1.4.7, *Unique Identifying Number on Correspondence*.

8.6.1.4.1  
(11-06-2007)  
**Leaving Information on  
Answering Machine or  
Voicemail**

- (1) Answering machines and voicemail are frequently used when communicating with taxpayers, representatives, and other IRS employees. These systems are not secure and may not be used to transmit sensitive information, including tax information, except under the provisions of IRC 6103.
- (2) Guidelines for leaving information on answering machines/voicemail may be found in IRM 10.5.1.6.7.2, *Answering Machine or Voicemail*.

8.6.1.4.2  
(09-25-2019)  
**Using Fax/EEFAX to  
Communicate**

- (1) Appeals employees must remember to protect tax information when using the fax machine or *EEFAX*. IRC 6103 provides details on the confidentiality and disclosure rules that must be followed when working with taxpayer return or taxpayer return information.
- (2) IRM 10.5.1.6.9.4, *Faxing*, specifically addresses the use of faxes.
- (3) In addition, Appeals employees should be familiar with the provisions of IRM 8.1.6.2, *Practice Before Appeals*, which details what each Appeals employee must verify before disclosing information of a confidential nature.

- (4) Faxed information is not sealed and little protection is guaranteed at the receiving end. To protect confidential tax information, certain precautions must be taken. At a minimum employees should:
  - a. Use a cover sheet, identifying the person for whom the information is intended and the number of pages being faxed.
  - b. If faxing to the taxpayer, avoid including specific confidential information, other than name and phone number, on the cover sheet.
  - c. If faxing to an authorized third party, use that person's name on the cover sheet – not the taxpayer's.
  - d. Use the standard language on all fax cover sheets. The standard language is on the fax cover sheet generated from ACDS or Form 10321 , **FAX Transmission Cover Sheet**.
  - e. Fax the information in an order in which the cover sheet will become the first page covering the faxed tax information.
- (5) The taxpayer must provide “authorization to fax” and “authorization where to fax” prior to transmission. In addition, employees must inform the taxpayer of the potential disclosure risks and document this in the taxpayer's file. See paragraphs (5) through (7) in IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.
- (6) If any doubt exists as to the security of the faxed information, employees should mail the information to the taxpayer's address of record or furnish it to the taxpayer at the Appeals conference.

## 8.6.1.4.3

(02-27-2025)

**Using Secure Messaging to Communicate**

- (1) Secure Messaging provides a secure platform where taxpayers or their representatives can digitally exchange messages and documents with Appeals.
- (2) All Appeals managers and technical employees in IR and GS job series 0930, 0110, 1101, 0512, 0526, and 0801 who interact with taxpayers and their representatives must:
  - a. Request and maintain access to Secure Messaging
  - b. Complete the Secure Messaging User Training courses (supervisors will also complete the Supervisor Secure Messaging Training courses)
  - c. Provide their unique Secure Messaging identifier (eGain number) to taxpayers and representatives who wish to communicate about their open Appeals case through Secure Messaging
  - d. Timely respond to communications received through Secure Messaging

See the *Secure Messaging* page on the Appeals website for access instructions and training information.
- (3) Taxpayers and representatives requesting to use secure messaging will visit *Welcome to Secure Messaging* webpage to authenticate their identity, access secure messaging, and initiate communications with the Appeals employee. You may refer taxpayers to *help.id.me* for assistance with registration or login issues.
- (4) Users will receive a notification email each time they receive a message through Secure Messaging.

8.6.1.4.3.1  
(02-27-2025)

**ATE Case Actions for  
Secure Messaging**

- (1) ATEs must offer secure messaging to taxpayers in their initial contact with taxpayers in every case.
  - a. If you make initial contact by correspondence, use one of the initial contact letters specified in IRM 8.6.1. Each of these letters includes an invitation to Secure Messaging.
  - b. If you make initial contact by telephone, invite the taxpayer to use Secure Messaging during the call and document it in the CAR. Review Pub 5437, *IRS Independent Office of Appeals Secure Messaging*, with the taxpayer or representative, direct them to [www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions), or send the publication by fax or mail if necessary.
  - c. If your initial telephone contact fully resolves the case and eliminates the need for any further contact, you do not need to offer Secure Messaging but must clearly document the reason in the CAR.
- (2) If the taxpayer or representative requests to use Secure Messaging, provide your eGain number to them and direct them to [www.irs.gov/connect](http://www.irs.gov/connect) to register.
- (3) If the taxpayer or representative initiates communication with you through Secure Messaging, document the date of this initial communication in the CAR using CARATS code "CO-TDC". Record further communications through Secure Messaging using other applicable CARATS codes.
- (4) If the taxpayer or representative requests to discontinue communications with Appeals through Secure Messaging, document the date of this request in the CAR using CARATS code "CO-TDW".
- (5) When the taxpayer or representative requests access to the case file per TFA, and you've all agreed that Secure Messaging is the best delivery method for the case file, follow the instructions outlined in IRM 8.6.1.2.1.3, *Preparing and Complete the STARS Request*.

**Reminder:** Letter 6270, *Administrative File Report - Password Notification*, is not necessary because documents sent through Secure Messaging do not require password protections. On the corresponding STARS request, indicate the delivery method as "Secure Messaging (If chosen, requestor will send via Secure Messaging when request is completed)." If necessary, edit the date on Letter 6271, *Administrative File Report - General*, to the date you send it through Secure Messaging.

- (6) If you're using Secure Messaging with a taxpayer's representative whose power of attorney is revoked or withdrawn, follow the *POA Revocation* instructions to remove the representative's access to messages related to the taxpayer. These instructions are found on the *Secure Messaging* page on the Appeals website.
- (7) For certain BMF entities, whose case originated in LB&I, TEGE or Art Appraisal services, BSP can create a customer group mailbox in Secure Messaging, allowing access to multiple authorized individuals. See the *Secure Messaging* page on the Appeals website for information on this.
- (8) Prior to submitting the case to your manager for closing, save a pdf copy of all communication that has taken place through Secure Messaging and attach it to the case in ACDS, then close the case in Secure Messaging. See instructions and training information on the *Secure Messaging* page.

8.6.1.4.4  
(10-01-2016)  
**Change of Address**

- (1) Verify the taxpayer's address. On a joint module, verify the address for each spouse. See the following IDRS commands that might be useful in verifying the taxpayer's address on Master File:
  - ENMOD (IRM 2.3.15, *IDRS Terminal Responses, Command Code ENMOD*)
  - SPARQ (IRM 2.3.47.6, *Command Code SPARQ*)
  - IMFOL "E" (*Exhibit 2.3.51-13* in IRM 2.3.51, *IDRS Terminal Responses, Command Code IMFOL*)
  - BMFOL "E" (*Exhibit 2.3.59-13* in IRM 2.3.59, *IDRS Terminal Responses, Command Codes BMFOL and BMFOR*)
- (2) If the taxpayer provides an address that does not match the address posted on Master File, advise the taxpayer to update their address with the IRS using:
  - Form 8822, *Change of Address*, or
  - Form 8822-B, *Change of Address or Responsible Party - Business*.
- (3) If the case is docketed, also advise the petitioner to update their address with the United States Tax Court. The petitioner can obtain Form 10, *Notice of Change of Address*, from the Tax Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).
- (4) Determine the need to update the taxpayer's address on Master File. Prior to requesting a Master File update, ensure the change is being made as the result of **clear and concise notification** in accordance with Rev. Proc. 2010-16. This guidance explains how the Service is informed of a change of address. When so informed, update the taxpayer's Master File record to the new address.

**Note:** The Service uses the *taxpayer's address of record* for the various documents that are required to be sent to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax. See IRM 8.17.4.8.7, *Taxpayer's Last Known Address*, for additional information.

8.6.1.4.5  
(09-25-2019)  
**Copies of Written Communications**

- (1) Original notices and other written communications are required to be sent to the taxpayer.
- (2) The taxpayer may submit a completed Form 2848, *Power of Attorney and Declaration of Representative*, to authorize one or more eligible individuals to represent the taxpayer before IRS.
- (3) The taxpayer must mark the **Check if to be sent copies of notices and communications** box on Line 2 of Form 2848, below the representative's name and address, if the taxpayer wants the IRS to routinely send copies of notices and communications to the representative(s) for as long as the notice or correspondence is within the scope of the representation authority of the representative. IRS can send copies of notices and communications to a total of **two representatives**. If the taxpayer does not check the boxes, the ATE will not routinely send copies of notices and communications. The ATE is not required to send forms, publications, and other related material with the notices unless another IRM section specifically states that such form, publications, and other related material is required to be sent.

**Note:** ATEs are not prohibited from providing a copy of a notice or communication to a representative if the box is not checked.

- (4) Furnish copies of communications received from the taxpayer to the authorized representative if the communications have a direct bearing on the nature of their representation.
- (5) In a docketed U. S. Tax Court case, address and send all written communications to the COR, if any. See IRM 8.4.1.9.1, *Counsel (or Attorney) of Record in Docketed Cases*.
- (6) See 26 CFR 601.506 for additional information about *Conference and Practice Requirements*. Also, see Form 2848, Form 2848 Instructions, and Pub 947, *Practice Before the IRS and Power of Attorney*.

**Note:** A separate Form 2848 must be completed for each taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate Form 2848 even if they are appointing the same representative(s).

- (7) Form 8821, *Tax Information Authorization*, allows taxpayers to authorize individuals, corporations, firms, organizations, or partnerships to inspect and/or receive confidential tax information including written communications. It **cannot** be used to appoint a representative. For more information on Form 8821, see IRM 4.11.55.2.6.2, *Form 8821-Tax Information Authorization*, or IRM 5.1.23.4.2, *Authority Granted to the Authorized Representative, Power Attorney, or Designee*.

#### 8.6.1.4.6

(06-25-2015)

#### Relief from Separate Notice Requirements [Section 3201(d) of RRA 98]

- (1) Section 3201(d) of Restructuring and Reform Act of 1998 (RRA 98) requires that, wherever practicable, any notice relating to a joint return be sent separately to each individual filing the joint return. The phrase “any notice,” at a minimum, covers all notices required to be sent by statute. However, some notices not required by statute may be includible if they relate to the collection of the taxpayers’ joint and several liabilities or to any adjustment that may result in the issuance of a statutory notice of deficiency under IRC 6212.
- (2) In certain instances, Letter 967, *Consent Extending Period of Limitation Transmittal*, does not have to be sent separately to joint return taxpayers. The **right to refuse**, allowed by IRC 6501(c)(4)(B), now included on the Form 872, *Consent to Extend the Time to Assess Tax*, satisfies the requirements of section 3201(d) when one Letter 967 and one Form 872 are sent to spouses filing jointly as long as Appeals is confident that the spouses live at the same address. To ensure that both spouses receive their rights, Appeals must:
  - receive either one Form 872 - signed by both spouses or
  - receive two Form 872 - one signed by each spouse.

**Note:** If a Form 872 with only one signature is received, a separate Letter 967 and Form 872 must be sent to the spouse who did not sign the Form 872.
- (3) Appeals is not required to send initial contact letters separately to each spouse under section 3201(d) of RRA 98 because the letters do not contain a notice required by statute. However, Appeals is not precluded from sending them separately.
- (4) To summarize, the following table presents the actions that must be taken by Appeals when working joint returns:



If ...	Then ...
Sending any type notice or correspondence	Document what was sent and whether it was a separate mailing or a joint mailing to the spouses.  If it is a joint mailing, document why a separate mailing was not used.
Spouses have different mailing addresses	Send all notices and correspondence in separate mailings to each spouse.
Spouses have the same mailing address	Send notices required by statute in separate mailings to each spouse.  All other documents can be sent using joint mailing.
One or both spouses have not indicated a new mailing address	All notices and letters must be sent to the last known address within the meaning of 26 CFR 301.6212-2.  Send notices required by statute in separate mailings to each spouse using the last known address.

**Note:** See IRM 8.17.4.6, *When Should TCS Prepare Duplicate Original Notices*, for more information regarding when two original notices are required.

8.6.1.4.7  
(06-25-2015)  
**Unique Identifying  
Number on  
Correspondence**

- (1) Section 3705(a) of the Restructuring and Reform Act of 1998 (RRA 98) requires the IRS to include on any manually generated correspondence to a taxpayer or authorized representative the name, telephone number, and unique identifying number of an employee who can be contacted with respect to the correspondence. In the IRS, the unique identifying number is an employee's **10-digit** Smart ID badge number. Manually generated correspondence includes faxes and emails.
- (2) **All** forms of communication generated on APGolf automatically include the employee's badge number if the employee's ACDS profile is updated to include the badge number. Employees should update their own ACDS profile to include their badge number. To update your ACDS profile, click on the "PERSONNEL" button from the ACDS top menu, then "Update Profile," then "Badge Number." Enter the 10-digit badge number and click "Submit Update."

**Note:** When APGolf is not used, the correspondence, fax and/or email require the employee badge number be manually inserted if the number has not been previously provided.

8.6.1.5  
(10-01-2016)  
**Conference Techniques  
Used by Appeals  
Technical Employees  
(ATEs)**

- (1) Conference techniques used by ATEs vary depending on the types of cases but there is no substitute for preparation, judgment, and common sense when conducting an Appeals conference. The ATE should provide the taxpayer with an explanation of the Appeals process and notification that the taxpayer might be contacted by an outside contractor to participate in a survey.
- (2) Be thoroughly prepared for all aspects of a case. This maximizes the possibility of closing the case with one conference while resolving the disputed issues in a quasi-judicial manner. It is essential to have an open mind and genuine interest in achieving a mutually acceptable agreement.
- (3) Set realistic target dates for the taxpayer and/or the representative to submit additional information, and proposal and counterproposal settlements. Ensure they understand the need to adhere to the dates set.
- (4) Complete the conference timely and make an accurate and prompt decision to ensure the least amount of delay. Inform the taxpayer and/or representative of the final decision of the IRS regarding the amount of tax liability, or other issues in dispute.
- (5) Appeals conferences are informal to promote frank discussion and mutual understanding. Do not consider ideological kinds of arguments. Handle conferences objectively with a goal of reaching a sound decision based upon the merits of the issues in dispute.
- (6) Conduct conferences in an open atmosphere that fosters cooperation in the resolution of disputes. Above all, it is of utmost importance to be a good listener.

8.6.1.5.1  
(02-27-2025)  
**Conference Practice**

- (1) Taxpayers have multiple conference options including holding the conference by telephone, via correspondence, in person, using video conferencing software (Microsoft Teams) or virtually, using Virtual Service Delivery (VSD). Appeals may use other technologies as they become available. Generally, conferences are held by phone. However, 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*, and IRM 8.6.1.5.6, *Virtual Service Delivery (VSD)*.
- (2) Hold conferences on dates that are reasonably convenient to taxpayers and their representatives. For in-person conferences, attempt to provide the conference in a location that is reasonably convenient for the taxpayer, representative and Appeals. Appeals' ability to hold an in-person conference in the taxpayer's preferred location may be limited due to regulatory requirements or resource constraints including the availability of ATEs with subject matter expertise and the level of case inventories at the taxpayer's preferred location. In certain circumstances, managers may approve holding conferences at other sites, including other federal buildings, when feasible and necessary to provide a conference opportunity. The amount in dispute is generally not a determining factor in approving a conference site.
- (3) If your office cannot accommodate in-person conferences and there is no alternate site, offer video conference option. If the taxpayer or representative still prefers an in-person conference, the case will be sent to an Appeals office that does accommodate in-person conferences.



- (4) Properly plan and execute an in-depth discussion of the issues to facilitate a resolution during the initial conference hearing. A frank discussion of the facts ordinarily brings a case to a prompt conclusion.

8.6.1.5.1.1  
(09-25-2019)  
**Circuit Riding**

- (1) If the assigned ATE is in a POD that conducts circuit riding, the ATM will allow circuit riding to a mutually convenient location when the address of the taxpayer, representative, or business (for business entities) is more than:
  - a. 100 miles from a customer-facing VSD site, or
  - b. 150 miles from the nearest Appeals Office (Area Directors have the discretion to deviate from these mileage limitations).
- (2) The ATM will allow circuit riding if the nearest Appeals Office cannot take the case due to high inventories or lack of technical expertise, or if there is no convenient alternative.
- (3) ATEs will circuit ride at least quarterly to meet the needs of taxpayers.
- (4) In the states where Appeals no longer has a presence or has a small presence, the designated circuit riding location is shown below:

State with Small or No Appeals Presence	Designated Circuit Riding Location
Alaska	Anchorage
Arkansas	Little Rock
Idaho	Boise
Kansas	Wichita
Montana	Helena
New Mexico	Albuquerque
North Dakota	Fargo
Rhode Island	Providence
South Dakota	Aberdeen
Vermont	Burlington
Wyoming	Cheyenne

8.6.1.5.2  
(10-01-2016)  
**Change of Appeals  
Technical Employee  
(ATE) After Initial  
Contact**

- (1) Generally, a taxpayer does not have the right to a conference with an ATE other than the one assigned to their case. In Collection Due Process (CDP) cases, however, where the ATE has had prior involvement, the case must be reassigned. See IRM 8.22.5.4.1, *No Prior Involvement*.
- (2) In cases where the prior involvement rule does not require transfer, the ATM or the Area Director may authorize a change in assignment where the circumstances warrant.
- (3) The ATE will refer a taxpayer directly to the ATM to discuss (i) any concern raised by the taxpayer about the ATE, including the ATE's perceived impartial-

ity and/or (ii) a request to have the case reassigned. The request will ordinarily be considered only before the ATE has begun to substantively consider the case. If the taxpayer requests that the case be transferred during the conference/hearing process, refer the request to the ATM.

- (4) The ATM will evaluate the taxpayer's request and/or concerns and determine whether the case should be transferred to another ATE. The ATM will communicate the decision directly to the taxpayer or representative.

8.6.1.5.3  
(09-25-2019)  
**Right of Consultation  
with Representative**

- (1) If a case is in Appeals' jurisdiction and a valid Form 2848, *Power of Attorney and Declaration of Representative*, is on file for the period(s) and the type of liability, contact the representative. When sending correspondence, send the original to the taxpayer and also send a copy of all correspondence to the representative. The ATE should document in the CAR. See IRM 8.1.6.2.3, *Representatives Qualified to Practice Before Appeals*.
- (2) IRC 7521(b)(2) requires an officer or employee of the IRS to stop the interview if the taxpayer clearly states, at any time, during any interview (other than an interview initiated by an administrative summons) their wish to consult with an attorney, certified public accountant, enrolled agent, enrolled actuary, or any other person permitted to represent the taxpayer before the IRS. Such officer or employee shall stop the interview regardless of whether the taxpayer may have answered one or more questions.
- (3) IRC 7521(c) provides taxpayers with the authority to have a person permitted to represent the taxpayer before the IRS in any interview described in IRC 7521(a), which provides procedures for the recording of "in-person interviews" with any taxpayer, relating to the determination or collection of any tax.
- (4) If a representative fails to participate in the Appeals process by failing to respond to the ATE and the ATE determines it is appropriate to "bypass" a representative, the ATE should follow procedures shown in IRM 8.6.1.5.3.3, *Bypass of a Representative*.

8.6.1.5.3.1  
(09-25-2019)  
**Restricted Contact with  
Taxpayer**

- (1) Taxpayers' rights to representation are protected under the fair tax collection practices found in IRC 6304(a)(2). Without prior consent of the taxpayer given directly to an employee, or the express permission of a court of competent jurisdiction, the employee is prohibited from communicating with a taxpayer in connection with the collection of any unpaid tax, if the employee knows the taxpayer is represented by any person authorized to practice before the IRS with respect to such unpaid tax. Contact is also prohibited if the employee has knowledge of, or can readily determine the authorized representative's name and address, unless the authorized representative fails to respond within a reasonable period of time to a communication or consents to direct communication with the taxpayer.

8.6.1.5.3.2  
(09-25-2019)  
**Taxpayer Consultation  
with Representative**

- (1) If a taxpayer clearly states, at any time, during a conference, that they wish to consult with a qualified representative or otherwise seek advice, the conference must be suspended. If necessary, the conference should then be rescheduled. The ATE will allow the taxpayer a reasonable amount of time to complete this right of consultation. The ATE should document in the CAR accordingly.

8.6.1.5.3.3  
(09-25-2019)  
**Bypass of a  
Representative**

- (1) If a representative is unreasonably delaying or hindering the completion of the Appeals process, an ATE is prohibited from bypassing a qualified representative without obtaining prior approval of the immediate supervisor. With the ATM's consent, the ATE may notify the taxpayer directly that they believe the representative is responsible for unreasonable delay or hindrance of the appeals process. The ATE will document in the CAR sufficient facts to show how the appeal process was being delayed or hindered.
- (2) The ATE will prepare a written notice of such permission, briefly stating the reason why it was granted. Such notice will be given to both the recognized representative and the taxpayer. See IRC 7521(c).
- (3) The authority for bypass procedures is found in 26 CFR 601.506(b). A bypass permits an ATE to contact a taxpayer directly to complete Appeals consideration. Permission to bypass a recognized representative and contact a taxpayer directly does not automatically disqualify an individual to act as the recognized representative of a taxpayer in a matter. The representative still continues to represent the taxpayer and is provided copies of all correspondence provided to the taxpayer.
- (4) The ATE does not have the authority to bypass a COR, so these procedures don't apply to a COR. See IRM 8.4.1.9.1, *Counsel (or Attorney) of Record in Docketed Cases*, for detailed information about COR.

8.6.1.5.4  
(10-01-2016)  
**Participation in  
Conferences by IRS  
Employees**

- (1) Appeals has the discretion to invite Counsel and/or Compliance to the conference. The prohibition against ex parte communications must not be violated. See Rev. Proc. 2012-18. Appeals may also request that other experts attend conferences.
- (2) See other IRM Part 8 sections for participation by IRS employees in cases under the *Alternative Dispute Resolution (ADR) Program*. This includes IRM 8.26.5.4.7, *Participants*, that reflects Appeals' discretion to have Counsel, the originating function, or both participate in a *Post-Appeals Mediation* proceeding for a Non-Collection Case.

8.6.1.5.5  
(02-27-2025)  
**Video Conferences**

- (1) Microsoft Teams (Teams) is currently the video conference platform used in Appeals. If the taxpayer or representative doesn't request a video conference, the ATE have the discretion to offer it based on their judgment and experience. If the taxpayer or representative requests a video conference, the ATE must hold the conference by video.

If	Then
The TP/Rep requests or agrees to participate in a video conference	<ul style="list-style-type: none"> <li>• Explain that a high-speed internet connection is required</li> <li>• Determine an agreeable date/time</li> <li>• Obtain a valid email address from the TP/Rep</li> </ul> Direct them to visit the IRS Independent Office of Appeals webpage at <a href="http://www.irs.gov/appeals">www.irs.gov/appeals</a> and select the link under "Other Items of Interest" for "Appeals Expands Access to Video Conferences"

If	Then
The TP/Rep needs more time to consider the option	Set a firm deadline for response
The TP/Rep opts not to participate in a video conference	Continue with normal case procedures using a different conference method

Document all the above actions and responses in the CAR.

**Notes:**

- This guidance does not alter existing IRM substantive contact letter requirement procedures for any workstream. This guidance does not change any IRM required timeframes.
  - When requesting an email address from the Taxpayer or Representative, explain that it is only to send them the link for the video conference and important conference information. IRM 10.5.1.6.8.1, *Emails to Taxpayers and Representatives*, provides that when taxpayers request email contact and accept the risk of such, you may send an email with a brief, unencrypted message confirming the date, time or location of an upcoming appointment, but not the nature of the appointment. **Do not send via email, Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information.**
- (2) Although all IRS laptops have Teams installed and are generally equipped with a webcam, internal microphone and speakers, and a headset is provided to each ATE, ensure that all equipment and software are functioning properly before scheduling and holding the conference.
- a. Become familiar using Teams for external meetings. See the following resources for more information:
    - *Teams Meeting External* job aid found in Appeals Exchange Knowledge Library
    - *iTrain: Microsoft Teams* employee resources page for various self-help resources on Teams
    - Various information on Teams saved in *BSP Tech Talks Repository*
  - b. If the ATE is experiencing technical difficulties (with Teams, webcam, audio, etc.), obtain assistance through *IRS Service Central* or by calling the Operations Support Customer Service line at 866-743-5748, option 2.

- c. Obtain a contact number from the taxpayer or representative for use in the event of systemic issues. External participants can't join the meeting until the ATE starts the meeting and admits them. Join the meeting 5-10 minutes before the scheduled start time to check the quality of the connection, video equipment and audio levels, adjust as needed and be available when external participants attempt to join. Encourage the taxpayer or representative to join the conference a few minutes before the scheduled time for the same purpose. It is highly recommended that the ATE conduct a practice session with the Taxpayer or Representative to ensure they can identify any potential issues before the actual conference.
- d. To avoid any potential disclosure issues, the ATE must take steps to authenticate the identity of all external conference participants based on existing procedures before discussing or presenting any substantive information relative to the taxpayer or Sensitive But Unclassified (SBU) data, including PII and tax information. See IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.3, *Third-Party (POA/TIA/F706) Authentication*. If the ATE admits an external participant to the conference and is unable to authenticate their identity, do not disclose any tax or tax return information. End the call immediately and reschedule with the taxpayer or representative.

If another Appeals employee is assisting the ATE with the conference, the ATE must inform the taxpayer or representative of the employee's participation and role in the conference, e.g., as another Appeals employee whose role is merely to assist with the technical aspects should the need arise, etc. Lastly, the ATE should remind the taxpayer or representative that third parties might be able to view content or overhear audio if the taxpayer or representative is in an open environment. The taxpayer or representative may wish to consider rescheduling if they are in an unsecure location.

Refer to IRM 10.5.1.5, *Privacy Culture*, IRM 10.5.1.5.1, *Clean Desk Policy*, and IRM 10.5.1.6.18.2, *Online Meetings*, for guidance and additional information on protecting and safeguarding SBU data including PII and tax information when others are invited virtually into your workspace.

- (3) Before starting the video conference, you must establish a professional environment. Here are some helpful hints:
  - a. Use a hard-wired connection instead of wireless, if necessary
  - b. Keep your background professional and free of distractions
  - Remove any background information you should not display or don't wish to display (personal photos, identifying information, political pictures, or items in violation of the Hatch Act)
  - Use a neutral background (blank wall, draped background, virtual background, etc.). To learn how to change or blur your virtual background on Teams or display an IRS-branded template, see *Add custom backgrounds* (under Meeting Tips in *iTrain: Microsoft Teams*)
  - Reduce or remove any extraneous movement (active ceiling fans, active TV screens and the like)

- Try to keep controllable interruptions to a minimum and mute your audio when you aren't talking to reduce the effect of background noise
  - c. Ensure proper lighting
  - d. Position your camera at eye level and arms-length distance
  - e. Look directly at your camera to make "eye contact"
  - f. Be aware of your facial expressions
  - g. Dress professionally from head to toe
- (4) Use CARATS Action code "CF" (Conference with TP or Rep) and SubAction code "VC" (Video Conference) in the CAR to document the video conference held.

8.6.1.5.6  
(07-01-2020)

**Virtual Service Delivery  
(VSD)**

- (1) Virtual Service Delivery (VSD) employs teleconferencing technology that permits parties to conduct virtual face-to-face conferences from remote locations. VSD technology is installed in a number of IRS locations known as VSD "support" sites, including all six Appeals Campus locations, which Campus ATEs can use to conduct VSD conferences. VSD technology is also installed in a number of "customer-facing" sites, where taxpayers and representatives can go to conduct VSD conferences. Customer-facing VSD sites include:
- a. Some IRS posts of duty,
  - b. Partner sites, and
  - c. Two Low Income Taxpayer Clinics (LITCs), for taxpayers represented by these LITCs.
- (2) ATEs will follow these procedures with respect to VSD:

Step	Action
1.	<p>These conditions must be met for a VSD conference:</p> <ul style="list-style-type: none"> <li>a. The ATE is co-located with VSD equipment,</li> <li>b. The taxpayer or representative is located within 100 miles of a VSD customer-facing location, (see Exhibit 8.6.1-2)</li> </ul> <p><b>Note:</b> The ATE has discretion to inform a taxpayer or representative who resides more than 100 miles from a VSD customer-facing location about the VSD program. In the event the taxpayer or representative wants to travel to that VSD location, the ATE should proceed with scheduling the VSD conference.</p> <ul style="list-style-type: none"> <li>c. The taxpayer is not raising frivolous issues listed in Notice 2010-33 (or its successor notice), and</li> <li>d. The taxpayer is not raising frivolous issues reflecting a desire to delay or impede the administration of Federal Tax Laws for a CDP hearing request.</li> </ul> <p><b>Reminder:</b> If the ATE offers and the taxpayer declines the opportunity for a VSD conference, document the taxpayer's decision in the CAR and input code "VSDX" in the LOC7 field.).</p>



Step	Action
2.	<p>Schedule an agreed-upon date and time (keeping in mind the impact of different time zones on both parties). The ATE will:</p> <ol style="list-style-type: none"> <li>Document the taxpayer's decision in the CAR,</li> <li>Input code "VSDA" in the LOC7 field,</li> <li>Reserve the VSD equipment at their location for the agreed-upon date and time, using local procedures, and</li> <li>Reserve the customer-facing equipment for the agreed-upon date and time using the Outlook Reservation System. (Does not apply to LITC cases).</li> </ol> <p><b>Note:</b> In scheduling the amount of time for the VSD conference to take place, consider scheduling some additional time to account for the taxpayer's unfamiliarity with the location and/or equipment.</p>
3.	<p>The ATE will provide the following information to the taxpayer:</p> <ol style="list-style-type: none"> <li>Address and room number of the customer-facing equipment (Does not apply to LITC cases),</li> <li>Any local contact information the taxpayer will need at the site to gain access to the equipment or instructions for its use (Does not apply to LITC cases), and</li> <li>Instructions on how to make last minute contact with the ATE if the taxpayer will be late or encounters difficulties with access or use of the VSD equipment.</li> </ol>
4.	<p>The ATE will advise the taxpayer to submit copies of relevant documents (by mail or FAX) so that they are received at least 10 business days in advance of the scheduled conference.</p> <p><b>Note:</b> While new information may be visually presented to the ATE at the conference, it is recognized that ATEs need time to review and consider such information before making final decisions that affect the resolution of a case. As such, expectations a taxpayer or representative may have for immediate decisions in such situations are unwarranted.</p> <p><b>Note:</b> Refer to IRM 8.6.1.7.4, <i>Taxpayer Raises New Issue</i>, for situations where a taxpayer raises a new issue and IRM 8.6.1.7.5, <i>Taxpayer Provides New Information</i>, when a taxpayer provides new information.</p>
5.	<p>If the conference is delayed or canceled due to technical problems, the ATE will document the reason for the delay or cancellation in the CAR, and either:</p> <ol style="list-style-type: none"> <li>Reschedule an additional virtual conference if the taxpayer requests it, or</li> <li>Reschedule a telephone conference.</li> </ol>
6.	<p>ATEs may take their laptop computers with them as they conduct VSD conferences to avail themselves of the use of the laptops in the same manner they are used during phone conferences and daily work. The VSD equipment in the support site offices is located near a network connection.</p> <p><b>Note:</b> After agreeing to participate in the VSD process, if at any point, the taxpayer changes their mind and no longer wants a VSD conference, the ATE will delete code "VSDA" in the LOC7 field, replace it with code "VSDW."</p>

- (3) In general, ATEs will follow the above procedures when taxpayers who are represented by LITC with VSD technology request a VSD conference.

**Note:** Prohibition Against Recommending Representation - IRS personnel are prohibited from making recommendations to taxpayers with respect to securing assistance from any specific individual, firm, or group. For an exception to

this prohibition, see IRM 8.6.1.1.6 (2) on LITCs.

- (4) Additional information is available on the VSD SharePoint site to further assist the ATEs with their VSD responsibilities. Visit *Virtual Service Delivery Resources* on Appeals' Collection SharePoint site for detailed instructions.

8.6.1.6  
(10-01-2016)  
**Audio and Stenographic  
Recording of  
Conferences**

- (1) Audio and stenographic recordings are allowed on Appeals cases scheduled for in-person conferences if a request to record is made pursuant to IRC 7521(a).
- (2) In-person conferences are not offered to, or allowed for, taxpayers who only raise frivolous issues and/or arguments, or other issues such as those concerning moral, constitutional, religious, conscientious, political, or similar grounds.
- (3) In addition, taxpayers with issues deemed frivolous, who still desire an in-person conference, are allowed an opportunity to raise specific relevant issues in response to the Appeals letter advising them they do not qualify for an in-person conference.

**Note: Taxpayers who say they have relevant issues must state what the issues are and must provide necessary information before an in-person conference is scheduled.**

- (4) This section applies only to in-person conferences, and not telephone conferences.

8.6.1.6.1  
(09-25-2019)  
**Raising Frivolous Issues  
During an In-Person  
Conference**

- (1) Some taxpayers, who initially raised frivolous issues, then raise specific relevant issues and are given an in-person recorded conference, try to discuss frivolous issues during the recorded conference.
- (2) Attempt to discuss the specific relevant issues. However, if it becomes apparent the taxpayer can no longer be persuaded to discuss only relevant issues, terminate the conference.
- (3) IRC 7521(a) authorizes both taxpayers and the IRS to audio record in-person interviews dealing with the determination or collection of taxes. These in-person interviews are initiated by the IRS for the purpose of gathering information regarding a taxpayer's tax liability, income or assets.
- (4) IRC 7521(b)(1) requires an officer or employee of the IRS to provide the taxpayer with an explanation of either the audit or collection process (as the case may be) and summary of the taxpayer's rights under the process, before or at an initial, in-person interview relating to the determination or collection of any tax. Unlike interviews with Collection and Examination, conferences with Appeals are generally not the first or initial interview held with the taxpayer. Therefore, the obligations of section 7521(b)(1) should have already been fulfilled by Collection or Examination prior to the taxpayer requesting a hearing with Appeals. On that basis, IRC 7521(b)(1), does not apply to Appeals.

8.6.1.6.2  
(09-25-2019)  
**Recording Requirements**

- (1) IRC 7521, provides for audio recordings. Notice 89-51, 1989-1 C.B. 691 contains guidance for allowing the taxpayer to audio record any in-person interview relating to the determination or collection of any tax as long as there is a 10-day advance notification.



**Note:** Notice 89-51, 1989-1 C.B. 691 cites IRC 7520 as the provision for procedures involving taxpayer interviews. In 1989, this code section was redesignated as IRC 7521 .

- (2) Although the IRS previously determined the provision was not mandatory for Appeals because Appeals conferences are not taxpayer “interviews,” the Tax Court found that under IRC 7521 a taxpayer must be permitted to make an audio recording of an in-person IRC 6330 hearing. See *Keene v. Commissioner*, 121 T.C. 8 (2003).
  - (3) Follow the provisions in Notice 89-51, 1989-1 C.B. 691, or its successor, when allowing recordings in cases within Appeals’ jurisdiction. Audio recordings are allowed on all types of cases that have in-person conferences on issues that are not deemed frivolous. In these cases, taxpayers must follow the requirements of IRC 7521. They must give ten (10) days advance notice of their intent to audio record, and provide their own recording equipment. Appeals also makes an audio recording of the conference with IRS equipment.
  - (4) Allow stenographic recordings by court reporters if all the following conditions are met:
    - the court reporters have the credentials listed below;
    - the taxpayer qualifies for an in-person conference; and
    - the taxpayer has given a 10-day advance notice.
  - (5) The stenographer must have one of the following credentials to be allowed to make a stenographic recording in Appeals.
    - a. Court reporter of a United States District Court.
    - b. An independent reporter qualified to take depositions for use in a United States District Court.
    - c. Licensed or certified by any state to be a court reporter or to take depositions.
- Note:** Per 28 USC §753, the Judiciary Conference is responsible for establishing requirements for reporting service for a U.S. District Court. For more information, access the *Court Reporting Guidance*.
- (6) Appeals audio records any conference stenographically recorded by the taxpayer and requests a copy of the stenographer’s record. If Appeals determines the costs of obtaining the stenographic record are too high, a copy of the record is not secured.
  - (7) The Appeals webpage contains helpful information on audio conference procedures, including how to identify yourself and participants on the recording. Also, see IRM 8.6.1.6.3, *Procedures for Audio Recordings*.
  - (8) Video recordings are not allowed.
  - (9) Procedures in Notice 89-51, 1989-1 C.B. 69 require ten (10) calendar days advance notice before a conference is recorded. If the taxpayer does not give the required ten-day notice, Appeals may, using its discretion and availability of IRS recording equipment, conduct the conference as scheduled, or set a new date.

- (10) Inform the ATM about these recording situations. Two Appeals employees must be present at recordings where frivolous/constitutional, et al., arguments have previously been presented.

8.6.1.6.3  
(11-06-2007)

#### Procedures for Audio Recordings

- (1) At the outset of the recording, the ATE conducting the conference identifies himself or herself and states the following information:
- date
  - time
  - place
  - name of case
  - purpose of the proceeding
- (2) All participants, including the ATE, must personally identify themselves and consent to the making of an audio recording. If an additional participant arrives or a participant leaves, verbally state this on the tape.
- (3) When written records are presented or discussed during the proceeding, describe them in sufficient detail to permit identification when compared to other documents in the case file. If more than one tape is necessary to record the conference, each subsequent tape must be identified by giving the case name and date.
- (4) State on the tape when the conference or recording session ends. Retain Appeals tapes in the case file.
- (5) Process any payments or costs for copies of Appeals tapes given to taxpayers, per the provisions of Notice 89-51, 1989-1 C.B. 691.

8.6.1.7  
(09-25-2019)

#### New Issues and Reopening Closed Issues

- (1) Policy Statement 8–2 (Rev. 1) states that Appeals will not raise new issues and will not reopen an issue on which the taxpayer and the Service are in agreement. See IRM 1.2.1.9.2.

**Note:** Although Appeals will not raise new issues, the ATE will notify their ATM if they identify a new systemic issue. ATMs will report the identification of new systemic issues to their Area Directors, who, in consultation with the appropriate Director of Operations will decide if the new systemic issue requires Compliance's attention. If a systemic issue may be present, Appeals will notify the appropriate Compliance executives and personnel. The ATE will not raise a new issue in the disposition of the pending case except upon a showing of fraud or malfeasance, or misrepresentation of a material fact.

A systemic issue is an issue that requires a change or modification to an established procedure, process or operation (e.g., training issues, computer program, campus procedure for processing claims). These are issues that potentially impact more than one taxpayer

- (2) Policy Statement 8–3 (formerly P-8-50) states the policy of the IRS concerning the reopening of cases previously closed by Appeals. Mutual concession cases will not be reopened based on action initiated by the Service except when the disposition involved fraud, malfeasance, concealment or misrepresentation of a material fact, an important mistake in mathematical calculation or discovery that a return contains unreported income, unadjusted deductions, credits, gains, losses, etc., resulting from the taxpayer's participation in a listed transaction. Reopening the case requires the approval of the Appeals Director of

Operations with oversight of the case. See IRM 1.2.1.9.3. The following explains references contained within this Policy Statement:

- a. Reference to a case closed on a basis of concessions made by both Appeals and the taxpayer, means a non-docketed case closed by a Form 870-AD, *Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment*, or closing agreement.
- b. Reference to a case closed on a basis **not involving** concessions made by both Appeals and the taxpayer, means a non-docketed case closed by other than a Form 870-AD type of agreement. For example: A case closed by a Form 870, *Waiver of Restrictions on Assessment & Collection of Deficiency in Tax & Acceptance of Overassessment*, or similar form, or closed by reason of failure of the taxpayer to file a timely petition with the United States Tax Court following issuance of a statutory notice of deficiency by Appeals, an excise or employment tax case closed without agreement as to the assessment, or a case under IRC 4980H closed by a Form 14799, *Agreement to the Assessment and Collection of Employer Shared Responsibility Payment (ESRP) IRC 4980H*, in Appeals.
- c. Reference to a serious administrative omission regarding non-mutual concession cases includes criticism of an issue by the Joint Committee.

**Note:** Appeals will not reopen a case (whether initiated by the taxpayer or the Service), if the case was closed with finality. See IRM 8.7.7.17, *Audit Reconsideration Cases*.

- (3) Under Policy Statement 8-3, no approval is required to reopen previously closed cases in the following situations:
  - To allow carrybacks provided by law which were not taken into account in a prior closing.
  - To assess an excessive portion of a tentative allowance.
  - To adjust matters previously reserved by the government or by the taxpayer in an agreement. See IRM 8.6.4, *Conference and Settlement Practices, Reaching Settlement and Securing an Appeals Agreement Form*.
  - To allow the IRS to conduct a review required under IRC 4980H(d)(3) for a previously-determined employer shared responsibility payment (ESRP).
  - To allow the IRS to commence an examination or audit under IRC 7605(b) of an ESRP liability under IRC 4980H outside of the Letter 226-J, *ESRP Preliminary Contact*, process. See FAQs 55 and 56 on the *IRS's Question and Answer Page on ESRP*.
- (4) See IRM 8.7.7, *Technical and Procedural Guidelines, Claim and Overassessment Cases*, for procedures in cases where the taxpayer files a claim for refund in a case previously closed by Appeals.

8.6.1.7.1  
(10-01-2016)  
**Defining a New Issue**

- (1) The restrictions on raising a new issue (Policy Statement 8–2) or reopening a closed case (Policy Statement 8-3) do not apply to new issues:
  - a. Raised by taxpayers, or
  - b. Recommended by Counsel to be raised on behalf of the Commissioner in the course of review for the issuance of a statutory notice of deficiency.

**Note:** Reopening a previously agreed issue or raising a new issue has the same implications, and is, for all practical purposes, one and the same. Therefore, for purposes of this section, treat reopening an agreed issue the same as raising a new issue.

- (2) A new issue is a matter not raised during Compliance's consideration. Any issue not raised by Compliance in the report (e.g., 30-Day Letter) or rebuttal and disputed by the taxpayer is a new issue.
- (3) A new theory or alternative argument is not a new issue. See paragraph (3) of IRM 8.6.1.7.2, *General Guidelines*.

**Note:** A change in computation is not a new issue.

8.6.1.7.2  
(10-01-2016)  
**General Guidelines**

- (1) Appeals will not raise new issues and will focus dispute resolution efforts on resolving the points of disagreement identified by the parties. The Appeals process is not a continuation or an extension of the examination process.
- (2) Appeals will attempt to settle a case on factual hazards when the case submitted by Compliance is not fully developed and the taxpayer has presented no new information or evidence.
- (3) In resolving disputes, Appeals may consider new theories and/or alternative legal arguments that support the parties' positions when evaluating the hazards of litigation in a case. However, the ATE will not develop evidence that is not in the case file to support the new theory or argument.
- (4) The discussion of new or additional cases (or other authorities, e.g., revenue rulings or revenue procedures) that supports a theory or argument previously presented does not constitute consideration of a new issue.
- (5) In docketed cases, the ATE will consider a new issue affirmatively raised by the government in pleadings and may consider any new evidence developed by Compliance or Counsel to support the government's position on the new issue. The ATE's consideration of a new issue in a docketed case will take into account that the government has the burden of proof. See IRM 8.4.1.9.3, *New Issues in Docketed Cases*.

8.6.1.7.3  
(11-14-2013)  
**Burden of Proof when  
Government Raises New  
Issues**

- (1) The burden of proof is on the government when it raises a new (affirmative) issue in a docketed case.

8.6.1.7.4  
(06-25-2015)  
**Taxpayer Raises New  
Issue**

- (1) Appeals gives full, fair, and impartial consideration to the merits of each new issue a taxpayer raises once the originating function has had an opportunity to examine the issue.
- (2) If the taxpayer raises a relevant new issue and there will be less than 210 days remaining on the statute of limitations when the originating function receives the case, solicit a consent to extend the statute of limitations. If the taxpayer will not sign a consent, follow the procedures in IRM 8.21.3.2.3.1, *Protecting Statutes, General Guidelines*, to protect the statute.

**Note:** When soliciting a consent, ensure there is sufficient time remaining on the statute of limitations for Examination to complete its actions on the new issue and potentially return the case to Appeals.

- (3) If the taxpayer raises a new issue and there will be at least 210 days remaining on the statute of limitations when the originating function receives the case, follow the procedures in IRM 8.6.1.7.7, *Jurisdiction Released*, to return the case.
- (4) For LB&I source cases, see IRM 8.7.11.6.3, *Returning a Case to LB&I*.
- (5) If a taxpayer repeatedly raises a new issue as a delay tactic, refer to IRM 8.6.1.7.5, *Taxpayer Provides New Information*.
- (6) For estate cases, see IRM 8.7.4.3, *Estate Tax Cases Worked in Appeals*.

8.6.1.7.5  
(10-01-2016)  
**Taxpayer Provides New  
Information**

- (1) New information or new evidence is any item or document related to a disputed issue that the taxpayer did not previously share with the examiner, and in the judgment of the ATE, merits *additional analysis or investigative action by Examination*.
  - a. Additional analysis means categorizing, sorting, or reviewing large volumes of records, or requiring additional steps or reasoning to reach a conclusion.
  - b. Investigative action means actions required for fact finding, to make inquiries or to verify the authenticity of an item.

**Note:** If a taxpayer provides information in response to a question or request from Appeals to clarify or corroborate information contained or referenced in the examination report, Protest or Rebuttal, such information will not be provided to Compliance for review and comment, unless subject to the provisions of IRM 8.7.11.6.3(2) for returning a case to LB&I.

**Exception:** In Collection Due Process (CDP) cases where there is an underlying liability, until further notice, follow the procedures in IRM 8.22.8.5.1, *Referring a Liability Issue*. Under IRC 6330(d)(3), Appeals must retain jurisdiction of these cases; therefore, jurisdiction can't be released.

- (2) If the case is IRS Campus-sourced (including claims, PENAPs, International penalties, and International Individual Compliance (IIC) - Tax Examiner cases as identified on Form 3198), determine if it meets the exception after receiving all new information. If the case meets the exception, review the new information and proceed with normal consideration. If the case does not meet the exception, go on to paragraph (3).

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**Note:** Add Feature Code “NI” (New Information) to Campus-sourced cases where the taxpayer provides new information and the case meets the exception in (2) and Appeals will retain jurisdiction.

- (3) If the taxpayer provides new information or evidence and there will be less than 210 days remaining on the statute of limitations when the originating function receives the case, solicit a consent to extend the statute of limitations. If the taxpayer will not sign a consent, inform the taxpayer that you cannot consider the new information because the originating function has not had an opportunity to review it. Proceed with normal consideration of the case. If you cannot reach settlement, follow the procedures in IRM 8.21.3.2.3.1, *Protecting Statutes, General Guidelines*, to protect the statute.

**Note:** When soliciting a consent, ensure there is sufficient time remaining on the statute of limitations for Examination to complete its actions on the new information provided by the taxpayer and potentially return the case to Appeals.

- (4) If the taxpayer provides new information or new evidence and there will be at least 210 days remaining on the statute of limitations when the originating function will receive the case, consider the following conditions before releasing jurisdiction:

If	Then
<ol style="list-style-type: none"> <li>1. The evidence is relevant to the proposed deficiency; and</li> <li>2. The evidence is not already in or referenced in the case file; and</li> <li>3. The evidence requires investigative action or additional analysis.</li> </ol>	<ul style="list-style-type: none"> <li>• If <b>ALL</b> conditions are met, release jurisdiction and return the case to the originating function. See IRM 8.6.1.7.7, <i>Jurisdiction Released</i>.</li> <li>• If any condition is <b>NOT</b> met, proceed with normal consideration.</li> </ul>

**Note:** Where a taxpayer or recognized representative unreasonably delays the process by intentionally submitting new information or raising new issues multiple times to impede the process, the ATE, after obtaining approval from the ATM, will notify the taxpayer or representative that the case will not be returned to the originating office for consideration of the new information or new issues and will make the determination based on factual hazards. The ATE will document in the CAR accordingly.

- (5) For information received in LB&I sourced cases, see IRM 8.7.11.6.3, *Returning a Case to LB&I*.
- (6) Primary Business Code (PBC) 315, (IIC) field (Revenue Agent and Tax Compliance Officer) cases, should be worked following the procedures and guidelines outlined in this section.

8.6.1.7.6  
(10-01-2016)

#### Taxpayer Raises New Theory or Alternative Legal Argument

- (1) If the taxpayer raises a relevant new theory or alternative legal argument and the case is an SB/SE field, office examination, or an LB&I case, follow these steps:



Step	Action
1.	Return the information package to the original exam group.
2.	<p>Prepare an INTERIM customized Form 5402 using ACDS APGolf. Include the following information:</p> <ol style="list-style-type: none"> <li>1. JURISDICTION RETAINED</li> <li>2. Reason for sending information (i.e., Taxpayer is raising a new theory or alternative legal argument.)</li> <li>3. IRS Examination Group address</li> </ol> <p><b>Note:</b> If Form 5402, requires a closing code, use <b>Closing Code: 00</b> - Not Applicable. This is not a closing action.</p>
3.	<p>Update the following in CARATS:</p> <ul style="list-style-type: none"> <li>• <b>Action: SU</b></li> <li>• <b>Subaction: PI</b></li> <li>• <b>Suspense Action Reason Code: E/DD</b> – Inactive, waiting for info/action by DD</li> <li>• <b>Feature Code: EA</b> – Examination Assistance Case</li> </ul> <p><b>Note:</b> If there are other issues that you can continue working, there is no need to put the case in suspense.</p>
4.	Prepare Letter 5209 to the taxpayer. Sign it, but do not date or mail it. Include a copy for the file and representative, if any, and envelope(s) for mailing. Letter 5209 advises taxpayers that you are sending their new theory or argument to the original exam group to assign to an examiner for review and comment and retaining jurisdiction of their case.
5.	Submit the case to the ATM for approval. If approved, the ATM will mail the letters and forward the information package to the original Examination Group.

(2) For LB&I sourced cases, also see IRM 8.7.11.6.3, *Returning a Case to LB&I*.

(3) The ATM will send the information package along with all supporting information to Exam, **allowing at least 45 days for written review and comment** (subject to ex parte requirements) and granting an extension of time, if mutually agreed.

**Exception:** In Collection Due Process (CDP) cases where there is an underlying liability, UNTIL FURTHER NOTICE, follow the procedures in IRM 8.22.8.5.1, *Referring a Liability Issue*. Under IRC 6330(d)(3), Appeals has to retain jurisdiction of these cases; therefore jurisdiction can't be released.

8.6.1.7.7  
(10-01-2016)  
**Jurisdiction Released**

(1) Follow these procedures to release jurisdiction and return a case to the originating function:

Step	Action
1.	Determine where to send the case: a. SB/SE field and office examination sourced cases and LB&I cases – return case to the Examination Technical Services location that serves the originating Exam group. See <i>IRS Technical Services</i> . b. For all other cases - refer to the <b>Case Routing</b> tab on the Appeals Home Page at <i>Case Routing</i> .
2.	Prepare a customized Form 5402 in ACDS APGolf. 1. Include the following information:  JURISDICTION RELEASED [Reason for releasing jurisdiction (i.e., Taxpayer provided new information, Taxpayer raised a new issue, etc.)]  Return case to [Originating function's address (i.e., Technical Services, IRS Campus, etc.)]  2. Use <b>Closing Code: 20</b> .
3.	Prepare Letter 5209 to the taxpayer. Sign it, but do not date or mail it. Include a copy for the file and representative, if any, and envelope(s) for mailing by APS. Letter 5209 advises taxpayers that you are returning the case to the originating function and the reason, i.e., because they raised a new issue, submitted new information, etc., and releasing jurisdiction of their case.
4.	Submit the case to the ATM for approval and processing. The ATM approves the case closure, closes the case on the ATM Case closing screen, and gives it to APS. APS closes the case on ACDS, mails Letter 5209, and returns the entire administrative file to the originating function using Form 3210.

(2) For LB&I sourced cases, also see IRM 8.7.11.6.3, *Returning a Case to LB&I*.

8.6.1.8  
(02-27-2025)  
**Electronic Data  
Retention**

- (1) This guidance provides the steps and procedures for all Appeals employees to follow in order to determine what records should be digitized, and how and when to do so. Per Privacy, Governmental Liaison and Disclosure (PGLD), at closing, APS personnel will send any remaining or existing paper case records they receive to files following normal procedures. For example, if an ATE has an existing paper case file, that file would continue to be worked and eventually be closed as a paper case following normal case procedures. At closing, APS will follow normal processing procedures for paper cases. As the number of electronic case files received from Compliance steadily increases, and these case receipts are subsequently maintained electronically in Appeals, there will ultimately be fewer, if any, remaining paper case files sent to APS. See the *Appeals Records Management* SharePoint site for additional information and job aids.
- (2) All original paper records will be scanned (digitized) and uploaded to ACDS, a NARA approved case inventory management system. This guidance would also be applicable to any successor approved repository such as Enterprise Case Management (ECM). Records that are completely and accurately digitized according to 36 CFR 1236.34, stored in ACDS (or future case man-



agement repository), and no longer needed in paper form for legal, auditing or other business purpose (e.g., litigation hold) are eligible for destruction once digitized.

**Note:** "Other business purpose" includes cases of historical importance. A limited number of case files may warrant permanent retention if the case files are deemed by NARA and the IRS to be of historical importance or other unique significance to the history of federal tax records administration in the United States. If the case meets one or more of the following criteria, it may rise to the level of historical significance:

- a) It establishes a precedent and results in a major policy or procedural change.
- b) It is involved in extensive litigation.
- c) It receives widespread/significant attention from the news media.
- d) It is widely recognized for its uniqueness by specialists or authorities outside the Government.
- e) It is reviewed at length in the agency's annual report to the Congress.
- f) It resulted in large restitution amounts, affected a large portion of a community, etc.

If a case meets one or more of the above criteria, it must not be destroyed. Instead, the system/content owner should contact the PGLD Records and Information Management (RIM) Program Office at *\*Records Management* for further assessment.

- (3) The paper records can be destroyed after the Appeals employee completes and receives the necessary approvals on Form 11671, *Certificate of Records Disposal for Paper or Electronic Records*.

**Note:** Records may be batched on the form so that an individual Form 11671 is not required for each paper document that is eligible for destruction. See the *Appeals Records Management* SharePoint site for additional information and job aids on how to complete Form 11671.

- (4) Once stored in ACDS, the documents will be retained for 10 years in accordance with Document 12990, *Records Control Schedules* and Document 12829, *General Records Schedules*. They will then be archived according to PGLD Records and Information Management Program Office (RIM) approved processes.
- (5) The following table provides step-by-step instructions for scanning, uploading, and destroying properly digitized paper documents:

Step	Description	Notes/Information
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1	What gets scanned?	<p>Anything essential to providing information on the resolution/settlement of the case to include:</p> <ul style="list-style-type: none"> <li>• Any notices or determinations issued by Appeals</li> <li>• Tax computations</li> <li>• Agreement forms</li> <li>• Dollar amounts</li> <li>• Bank, credit and other financial statements</li> <li>• Expense and asset calculations</li> <li>• Documents supporting taxpayer's income and expense items</li> <li>• ATE's workpapers</li> <li>• Emails to/from Counsel that are relevant to case closure</li> <li>• Emails and other correspondence from the taxpayer (TP) or power of attorney (POA) that are relevant to settlement of the case</li> <li>• All handwritten notes, date stamps, postmark dates, and other mark-ups on the original paper record(s)</li> <li>• Information package containers (e.g., envelopes)</li> <li>• All original source records (e.g., paper correspondence submitted with letters, tax/information returns, supporting documentation, etc.)</li> <li>• New documents received by Appeals and paper records received from Compliance, not previously scanned/uploaded to Compliance's system</li> </ul>
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2	Proper scanning	<p>Capture all information in the original source records:</p> <ul style="list-style-type: none"> <li>• Ensure the digitized versions can be used for all the purposes the original source records serve, including the ability to attest to transactions and activities. See IRM 1.15.6.15.1, <i>Digitizing Temporary Records</i></li> <li>• Protect against unauthorized deletions, additions, or alterations to the digitized versions</li> </ul> <p>The Appeals Scanning/Digitizing Job Aid on the <i>Appeals Records Management</i> SharePoint site includes links to guides for all known Appeals scanner types.</p>
3	Uploading	<p>Upload the documents to ACDS associated with the appropriate case. PDF or PDF/A file format is recommended. See Uploading Electronic Documents to ACDS.</p> <p><b>Note:</b> ACDS has a current file size limitation of 10MB. Accordingly, you may need to break up large files into smaller files in order to upload.</p>
4	Destroying paper documents	<p>Source documents may be destroyed unless you answer <b>yes</b> to any of these questions:</p> <ol style="list-style-type: none"> <li>Is the document either legislatively, legally, or contractually mandated to be maintained in paper?</li> <li>Is it Treasury/IRS policy directive that the document be maintained in paper?</li> <li>Is the paper document not owned by the IRS and needs to be returned to the originator?</li> <li>Is the document under suspicion of fraud or pending litigation (litigation hold), or requested under the Freedom of Information Act (FOIA)?</li> <li>Is the document needed for other business purposes?</li> </ol>

5	<p>If you answered <b>no</b> to <b>all</b> of the questions (a to e) in Step 4</p>	<p>Verify that you have a satisfactory image of the paper document including any physical amendments or annotations. If so, then the electronic copy is designated as the record copy and saved in ACDS, an authorized repository for records that do not need to be maintained for more than 10 years.</p> <p>Confirm that you scanned and uploaded to ACDS the date stamped envelope for tracking purposes if you received the document in the mail.</p> <p>Review whether the documents should not be destroyed (i.e., those that are legislatively, legally, or contractually mandated to be maintained in paper). To identify these documents, look to the document itself and check the:</p> <ul style="list-style-type: none"><li>• Statute, policy, contract, risk, Department of Justice (DOJ) guidance, court opinion, etc.</li></ul> <p>Check Interim Guidance, relevant Internal Revenue Manuals (IRMs), or contact your Information Resource Coordinator with questions.</p> <p>Validate the scanned documents by confirming the upload is the intended and complete document and is a legible and exact scan of the original.</p>
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6	Is scanning in color necessary?	<p>Most documents can be scanned in bitonal, i.e., black and white (400 dots per inch (dpi)), or grayscale. Examples where color scanning is not required:</p> <ul style="list-style-type: none"><li>• Letter that is in color</li><li>• Handwritten notes</li><li>• <b>Legible</b> signatures that are in color (red and yellow ink do not scan well and should not be used to sign documents)</li></ul> <p>However, if color is deemed important for accurate representation such as:</p> <ul style="list-style-type: none"><li>• Color maps</li><li>• Color photographs</li><li>• Color charts/illustrations</li><li>• Color charts/illustrations</li><li>• Engineering drawings,</li></ul> <p>then scan these in color. Also, scan documents in color when required to protect the evidentiary value of the records.</p>
7	Digitization completed	<p>The scanned documents are now the original documents and will not be altered. They will be retained in ACDS for 10 years per Document 12990, <i>Records Control Schedules</i>, Schedule 10, Item 33A.</p>

8	Destroying paper documents	<p>If you answered <b>no</b> to the questions (a to e) in Step 4 and followed the steps in Step 5, then the paper documents are eligible to be destroyed under Document 12829, General Records Schedule, section 5.2, Transitory and Intermediary Records, after the following is completed.</p> <p>Destruction of all records, paper and electronic, requires completion of Form 11671, <i>Certificate of Records Disposal for Paper or Electronic Records</i>. Follow the instructions on the form or contact your Information Resource Coordinator for further assistance. See the <i>Appeals Records Management</i> SharePoint site for additional information and job aids.</p> <p><b>Note:</b> You may batch your records for destruction (i.e., you are not required to complete an individual Form 11671 for every file you upload and want to destroy).</p> <p>After the PGLD Record Specialist signs the form and the Information Resource Coordinator notifies you/provides the signed approval form, you may proceed with record destruction. Appeals should retain the approved Form 11671 for six years from the date of the approval.</p>
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## Exhibit 8.6.1-1 (07-01-2020)

## Pre-Selected Enclosures for Initial Contact Letters Based On Category and Case Type

Category	Type	UAL	Notice 1016	PUB 4167	PUB 4227	PUB 4576	Resource
CDP		Letter 3846, if applicable)			Include		IRM 8.22 IRM 8.6.1.2
CDP		Letter 4837			Pub 4227 is no longer included with L 4837. Letter revised. Refers taxpayers to IRS website to access.		IRM 8.22 IRM 8.6.1.2
OICC	OIC - Field	Letter 5576		Include	Include		IRM 8.23 IRM 8.6.1.2
OICC	OIC -Campus	Letter 5576			Include		IRM 8.23 IRM 8.6.1.2
INNSP Non-docketed		Letter 5157	Include		Include		IRM 8.7.12 and IRM 8.6.1.2
INNSP Docketed		Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.12 IRM 8.6.1.2
POST-PEN	PENAP -Field	Letter 5157	Include	Include	Include		IRM 8.11.1 IRM 8.6.1.2
POST PEN	PENAP -Campus	Letter 5157	Include	Include		Include	IRM 8.11.1 IRM 8.6.1.2
CIC Non-docketed		Letter 5157 (Include Pub 5083 for ATCL case)	Include	Include	Include		IRM 8.7.11 IRM 8.6.1.2
CIC Docketed		Letter 3808 or Letter 3808-A (Include Pub 5083 for ATCL case)	Include		Include		IRM 8.7.11 IRM 8.6.1.2
IC Non-docketed		Letter 5157 (Include Pub 5083 for ATCL case)	Include	Include	Include		IRM 8.7.11 IRM 8.6.1.2



**Exhibit 8.6.1-1 (Cont. 1) (07-01-2020)****Pre-Selected Enclosures for Initial Contact Letters Based On Category and Case Type**

Category	Type	UAL	Notice 1016	PUB 4167	PUB 4227	PUB 4576	Resource
IC Docketed		Letter 3808 or Letter 3808-A <b>(Include Pub 5083 for ATCL case)</b>	Include		Include		IRM 8.7.11 IRM 8.6.1.2
EXM/TEGE Non-docketed	EP	Letter 5157	Include	Include	Include		IRM 8.7.8 IRM 8.6.1.2
EXM/TEGE Docketed	EP	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.8 IRM 8.6.1.2
EXM/TEGE Non-docketed	EO	Letter 5157	Include	Include	Include		IRM 8.7.8 and IRM 8.6.1.2
EXM/TEGE Docketed	EO	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.8 IRM 8.6.1.2
EXM/TEGE Non-docketed	EMPL	Letter 5157	Include	Include	Include		IRM 4.23.1 and IRM 8.6.1.2
EXM/TEGE Docketed	EMPL	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.16 IRM 8.6.1.2
EXM/TEGE Non-docketed	EX	Letter 5157	Include	Include	Include		IRM 8.7.10 IRM 8.6.1.2
EXM/TEGE Docketed	EX	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.10 IRM 8.6.1.2
EXM/TEGE Non-docketed	ES	Letter 5157	Include	Include	Include		IRM 8.7.4 IRM 8.6.1.2
EXM/TEGE Docketed	ES	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.4 IRM 8.6.1.2
EXM/TEGE Non-docketed	G	Letter 5157	Include	Include	Include		IRM 8.7.4 IRM 8.6.1.2
EXM/TEGE Docketed	G	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.7.4 IRM 8.6.1.2
EXM/TEGE Non-docketed	I	Letter 5157	Include	Include	Include		IRM 8.6.1.2

**Exhibit 8.6.1-1 (Cont. 2) (07-01-2020)****Pre-Selected Enclosures for Initial Contact Letters Based On Category and Case Type**

Category	Type	UAL	Notice 1016	PUB 4167	PUB 4227	PUB 4576	Resource
EXM/TEGE Docketed	I	Letter 3808 or Letter 3808-A	Include		Include		IRM 8.4.1 IRM 8.6.1.2
EXM/TEGE	I	Letter 3808 (campus S dkt)	Include		Include		Use for Campus S Docketed, IRM 8.4.1 IRM 8.6.1.2
EXM/TEGE	TEFRA/BBA	Letter 5157		Include	Include		IRM 8.19 IRM 8.6.1.2
EXM/TEGE	TEFRAI	Letter 5157	Include	Include	Include		IRM 8.19 IRM 8.6.1.2
EXM/TEGE	TEFRAP	Letter 5157	Include	Include	Include		IRM 8.19 IRM 8.6.1.2
OTHER	ABINT Non-docketed	Letter 5157		Include	Include		IRM 8.7.7 IRM 8.6.1.2
OTHER	ABINT Docketed	Letter 3808 or Letter 3808-A			Include		IRM 8.7.7 IRM 8.6.1.2
OTHER	TFRP	Letter 5157		Include	Include		IRM 8.25 IRM 8.6.1.2
OTHER	CAPIA	NA					IRM 8.24 IRM 8.6.1.2
OTHER	CAPLN	NA					IRM 8.24 IRM 8.6.1.2
OTHER	CAPLV	NA					IRM 8.24 IRM 8.6.1.2
OTHER	CAPSZ	NA					IRM 8.24 IRM 8.6.1.2
OTHER	DOP	Letter 4301					IRM 1.25.1 IRM 8.6.1.2
OTHER	7430	Letter 5157			Include		IRM 8.7.15 IRM 8.6.1.2
OTHER	6161	Letter 5157			Include		IRM 8.7.4 IRM 8.6.1.2
OTHER	6702	N/A (Penalty considered only under CDP)					IRM 8.22.8.15 IRM 8.6.1.2

**Exhibit 8.6.1-1 (Cont. 3) (07-01-2020)****Pre-Selected Enclosures for Initial Contact Letters Based On Category and Case Type**

Category	Type	UAL	Notice 1016	PUB 4167	PUB 4227	PUB 4576	Resource
OTHER	6715	Letter 5157			Include		IRM 8.7.15 and IRM 8.6.1.2
REFC		NA					NA

**Exhibit 8.6.1-2 (10-01-2016)****Virtual Service Delivery (VSD) Locations**

For virtual face-to-face interactions, Campus ATEs will access VSD equipment located in one of the six (6) Campus Appeals offices, i.e., (“support sites”), while the taxpayers and/or their representatives will access VSD equipment located in one of the “customer-facing” VSD sites. For Low-Income Tax Clinic (LITC) cases, special procedures apply. Visit *Virtual Service Delivery Employee Resources* on Appeals’ Collection Share Point site for detailed instructions.

***Support Sites***

<b>Appeals Support Sites</b>	<b>Location</b>
Holtsville Campus	Holtsville, New York
Philadelphia Campus	Philadelphia, Pennsylvania
Florence Campus	Florence, Kentucky
Memphis Campus	Memphis, Tennessee
Ogden Campus	Ogden, Utah
Fresno Campus	Fresno, California

***Customer-Facing Sites***

<b>Location Type</b>	<b>Address</b>
IRS	949 E. 36th Avenue - Anchorage, Alaska 99508
IRS	550 West Fort Street - Boise, Idaho 83724
IRS	700 E. San Antonio - El Paso, Texas 79901
Partner	7 N. 31st Street, Billings - Montana 59101
IRS	700 W. Capital, Little Rock - Arkansas 72201
IRS	51 S.W. First Avenue - Miami, Florida 33130
IRS	7180 9th Ave. North, Pensacola - Florida 32504
Partner	721 N. Cincinnati Street, Spokane - Washington 99202
LITC	Oakridge, Tennessee
LITC	Seattle, Washington

