



APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

November 13, 2013

Control No. AP-08-1113-0005

Expiration Date: 11/13/2014

Affected IRMs: Listed Below

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: Susan L. Latham /s/ *Susan L. Latham*
Director, Policy, Quality and Case Support

SUBJECT: Interim Guidance on Appeals TEFRA Team Work Requests

The purpose of this memorandum is to provide guidance to Appeals employees working TEFRA cases on a change in the way TEFRA key cases are assigned to Appeals TEFRA Team Appeals Officers (ATT AOs) in Laguna Niguel, CA. TEFRA key cases are no longer directly assigned to ATT AOs. Instead, an ATT AO is assigned to serve as a consultant on the TEFRA key case through a work request process.

Appeals management provided notice to NTEU on procedural changes resulting from implementing the work request process. All parties agreed the changes are minimal, as there is no change in the work flow and services provided by the ATT.

Account and Processing Support (APS) will:

- No longer directly assign TEFRA cases to ATT Appeals Officers.
- Use Form 3210 to transmit cases to the ATT Team Manager for screening and statute verification.

ATT Team Manager (ATT TM) will:

- No longer directly assign TEFRA cases to ATT Appeals Officers (except in unusual circumstances, as determined by the ATT TM).
- Assign work requests to ATT Appeals Officers on the ATT Appeals Centralized Database System (ACDS) sub-system, which is similar to the Tax Computation Specialist (TCS) ACDS sub-system.

ATT AO will:

- Continue to provide the same services to field personnel and APS, as a consultant.

Field Appeals Technical Employees (ATEs) requesting ATT services will:

- Request ATT services via email to the [*AP TEFRA Team](#) mail box.
- Use Form 3608 to request ATT services, similar to how they currently request TCS services.
- Research ACDS to determine the ATT AO assigned to the work request by clicking a link to the ATT sub-system from the case.

The change in assignment practice will affect the following Internal Revenue Manual (IRM) sections:

- 8.19.1.1.1
- 8.19.2.4.1
- 8.19.10.1.1
- 8.19.11.1.1
- 8.19.12.1.1
- 8.19.13.1.1
- 8.19.10.3.6
- 8.19.10.4.8.7
- 8.21.6.2.2.3

This guidance is effective on the date of the memorandum and will be incorporated into the affected IRMs within one year. Appeals personnel should elevate any questions through the appropriate management chain.

Until the guidance is incorporated into the affected IRMs, the attached changes and the procedures posted on the [TEFRA SharePoint site](#) provide guidance for all personnel. Please ensure that this information is distributed to all affected employees within your organization.

Attachment: (1) Updated IRM Sections

cc: www.irs.gov

8.19.2.4.1 (1) In July 2010, Appeals centralized the processing of all TEFRA key cases in the Appeals TEFRA Team (ATT) based in Laguna Niguel, CA.

Appeals

**TEFRA Team
(ATT)**

- (2) The ATT's services include reviewing cases coming to Appeals for accuracy and completeness of TEFRA administrative procedures; addressing routine TEFRA questions from field Appeals Officers (AO) and their managers; overseeing and assisting in the preparation of the agreement and closing packages; assisting in issuing Final Partnership Administrative Adjustments (FPAA); and interacting with SB/SE Technical Services and the two Campus TEFRA Functions (CTF).
- (3) An ATT Appeals Officer (AO) serves as a consultant on a TEFRA key case, when requested by the field Appeals Technical Employee (ATE) assigned to the key case. The TEFRA key case is not directly assigned to the ATT AO, but is assigned as a work request by the ATT Team Manager. ATEs are encouraged to request the ATT assistance by initiating a work request via email to [*AP TEFRA Team](#) and attaching Form 3608. Regardless of whether or not a work request was assigned to the ATT Team, the Laguna Niguel APS Unit will close all TEFRA key cases.
- (4) The complete and detailed procedures for using the ATT are found on the [ATT SharePoint site](#). A link to the site is found on the [Appeals TEFRA website](#). The ATT Appeals Officer's Responsibilities are:
- (a) Understand the statute and the IRM on TEFRA cases (both key cases and partner returns).
 - (b) Understand the interrelationship among and interact with the CTFs, SB/SE Technical Services and teams, LB&I teams, Associate Area Counsel, and the movement of key cases and partner returns between these functions.
 - (c) Identify and report problems with the TEFRA program to management and/or the Appeals Technical Specialist(s) for TEFRA.
 - (d) Review cases for TEFRA technical and procedural accuracy.
 - (e) Serve as a resource for TEFRA concerns.
 - (f) Ensure that settlements can be administered by the CTFs.
 - (g) Train employees in TEFRA procedures, as needed.
 - (h) Be up-to-date in TEFRA related tax law changes and court decisions.
 - (i) May serve as a Team member in special circumstances as determined by the ATT Team Manager.
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- 8.19.1.1.1,
8.19.10.1.1,
8.19.11.1.1,
8.19.12.1.1
and
8.19.13.1.1**
- Appeals
TEFRA Team
(ATT)**
- (1) See IRM 8.19.2.4.1, *Appeals TEFRA Team (ATT)*, for more information on the ATT.
 - (2) To initiate a work request for an ATT Appeals Officer (AO) to serve as a consultant on a TEFRA key case, the Field Appeals Technical Employee (ATEs) assigned to the case must send an email to *AP TEFRA Team and attach Form 3608. The complete and detailed procedures for using the ATT are found on the [ATT SharePoint site](#). A link to the site is found on the [Appeals TEFRA website](#).
 - (3) The procedures discussed in this section provide guidance to ATEs, APS, and tax computation specialists (TCS) for those cases where the ATT is not utilized. The ATT Appeals Officers follow the guidance in these procedures.
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- 8.19.10.3.6**
- Appeals
Changes**
- (1) *Appeals changes to the Partnership Control System (PCS) database should be infrequent.* Follow the Appeals TEFRA Team (ATT) procedures to route all PCS changes except updating one-year statute dates through the TEFRA team or the TEFRA technical specialists. The Command Code [TSCHG](#) updates one-year statute dates on PCS.
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- 8.19.10.4.8.7**
- IRC 1441–
1446 Foreign
Withholding
Tax**
- (6) Appeals technical employees encountering the foreign withholding tax issue on a TEFRA partnership should follow the Appeals TEFRA Team (ATT) procedures to contact the TEFRA team or the Appeals TEFRA Technical Specialist(s).
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- 8.21.6.2.2.3**
- Issuing an
FPAA**
- (1) If the Appeals Technical Employee (ATE) wants the assistance of a TEFRA Appeals Officer, the ATE should follow the Appeals TEFRA Team (ATT) procedures to initiate a work request for assignment by the ATT Team Manager via email to [*AP TEFRA Team](#) and attach Form 3608. The complete and detailed procedures for using the ATT are found on their [SharePoint site](#). A link to the site is found on the [Appeals TEFRA website](#).
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