



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

January 7, 2021

Control Number: AP-08-0121-0002  
Expiration Date: 9/30/2021  
Affected IRMs: 8.20.7, 8.22.6

MEMORANDUM FOR      Director, Collection Appeals  
                                 Director, Account & Processing Support (East)  
                                 Director, Account & Processing Support (West)

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

SUBJECT:              Interim Guidance for Collection Due Process (CDP) Requests in the Rapid  
                                 Response Appeals (RRAP) Process

This memorandum issues interim guidance for an expansion test of the CDP Rapid Response Appeals Process (RRAP) procedures. Please distribute this information to all affected employees within your organization.

**Purpose:** This memorandum expands the criteria for CDP cases that qualify for RRAP processing under IRM 8.22.6.2 and related subsections.

**Background:** RRAP provides certain taxpayers with an early opportunity to resolve their liability. RRAP has applied only to certain trust fund cases for businesses in current operation.

Beginning January 11, 2021 and continuing through September 30, 2021, IRS Collection and the Independent Office of Appeals will jointly test expanded RRAP criteria for certain large dollar business and individual tax liabilities. During the test period, approximately 200 CDP cases will be identified and managed under the expanded RRAP procedures. Cases received by Appeals during this expansion of RRAP will be assigned only to teams who have volunteered to participate.

**Procedural Change:** See the attachment to this memorandum for impact to IRM 8.20.7 and 8.22.6.

**Effective Date/Effect on Other Documents:** This guidance is effective January 11, 2021 through September 30, 2021. At the conclusion of the test, a determination will be made whether to incorporate the guidance into the affected IRMs.

**Contact:** Questions concerning this guidance may be directed to Appeals Sr. Analyst Timothy J. Sample. Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

CC: Chief, Independent Office of Appeals  
Director, Collection Policy  
Taxpayer Advocate Service  
Chief Counsel  
[www.IRS.gov](http://www.IRS.gov)

Attachment - Interim Guidance AP-08-0121-0001

The following changes are effective January 11, 2021 through September 30, 2021 for the IRM section 8.22.6.2 (Rev. 9-25-2014) and related subsections.

(1) In addition to in-business trust fund cases that currently qualify for RRAP under procedures in IRM 8.22.6.2, CDP cases meeting the following criteria also qualify for RRAP during the test period:

- a. The taxpayer requests a timely CDP hearing regarding a levy or a combined levy and NFTL; and
- b. The taxpayer is in-business and owes more than \$250,000 including accruals (on any BMF return) on the CDP tax periods or is an individual who owes more than \$500K including accruals (IMF)/\$100K including accruals (IMF TFRP - MFT 55) on the CDP tax periods; and
- c. The taxpayer has two or more periods of liability in collection status.

(2) In addition to the above, the taxpayer must also meet at least one of the following criteria:

- The taxpayer does not qualify for the requested collection alternative (i.e., installment agreement or Offer in Compromise) because the taxpayer has not met IRM requirements (i.e., unfiled tax returns or is not current with FTDs or estimated tax payments and has been given an opportunity to come into compliance); or
- The taxpayer has provided necessary information, but Collection and the taxpayer cannot reach resolution due to a disputed issue (i.e., installment agreement amount); or
- The taxpayer has not provided the necessary financial or other information needed to make an ability to pay determination, even after extended deadlines.

(3) If the case meets the CDP RRAP test criteria, the RO can submit the case to their GM for processing. The GM reviews the case and decides whether to include the case in the test. Generally, if collection action can proceed on other non-CDP modules, the case will not be referred under RRAP processing.

(4) For the RRAP test cases, the following electronic documents will be included with the referral:

- Form 12153, Request for a Collection Due Process or Equivalent Hearing, or other written request,
- Form 14461, Transmittal of CDP/Equivalent Hearing Request,
- Copy of the CDP Notice (Letter 1058 and, if applicable, Letter 3172 and Notice of Federal Tax Lien)
- Copy of the envelope,
- Form 433-A, Form 433-B, or other financial documentation, if available,
- Additional documentation/correspondence sent by the taxpayer with the Form 12153,
- Any additional documentation/information in the case file pertinent to the issue(s) raised by the taxpayer.

(5) The electronic case documents will be sent to Appeals, via encrypted e-mail, to the designated Appeals mailbox at &AP-Coll-RRAP. The email subject line should contain "CDP RRAP TEST Case – XXXX." The "XXXX" represents the case Name Control.

(6) Once the case is assigned to an Appeals Officer (AO), after completing the initial case review, the AO:

- a. Makes a substantive contact with the taxpayer within 10 business days of assignment using either Letter 4837 or through telephone contact. If telephone contact is made, the AO ensures all the key items of the L4837 are discussed, following IRM 8.22.5.8(3).
- b. Holds a hearing within 14 calendar days of the date of the substantive contact letter or the telephone contact.

**Note:** If warranted, the conference may be scheduled for a time later than the period of 14 calendar days. Any substantive delays should, generally, not be allowed other than for unique situations. Document the reason for any conference scheduled later than 14 calendar days, as well as for the rescheduling of **any** conference.

(7) If during review of the case it is determined that RRAP criteria is no longer met or the case was erroneously determined to have met RRAP criteria by Collection, remove the RRAP designation from ACDS and manage the case under normal CDP procedures.

- (8) If requesting an Appeals Referral Investigation (ARI) to verify information secured during the hearing, take the following actions:
- a. Issue the ARI to the RO GM. Include a deadline of 45 calendar days for completion.
  - b. Expedite handling of the ARI by sending it via secure e-mail to the RO GM.
  - c. If documents need to be mailed, note in the e-mail to the RO GM that documents will be sent via overnight mail to the originating RO unless notified by (specify date) that another mailing address should be used.

- (9) Due to the expedited processing of RRAP cases, the RO completes the ARI within 45 calendar days, and returns it to the AO via secure e-mail or overnight mail delivery.

**Exception:** The RO GM can approve an RO's request for an extension, as warranted. Appeals should promptly be notified of any extensions, via a secure e-mail to the AO. Use caution not to discuss any details of the ARI.

- (10) When a case is to be closed due to a non-response by the taxpayer or representative, a follow-up contact is **required** first. Letter 4000 is the preferred method of contact, following IRM 8.22.5.8.2. Document such contact in the case activity record.

- (11) After the decision is final, APS will E-fax copies of the Appeals closing documents to the originating RO following procedures in IRM 8.20.7.20.9. At a minimum, this should include:

- A fax cover sheet
- Form 5402, Appeals Transmittal and Case Memo
- Letter 3193, Notice of Determination Concerning Collection Actions Under Sections 6320 and 6330
- Appeals Case Memorandum (ACM)
- Other documents obtained by Appeals during the CDP hearing process.

**Note:** If the "other documents" exceed 15 pages, they may be mailed to the RO; however, the first four items must always be sent via E-fax to the RO.