



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

March 17, 2026

Control No. AP-08-0326-0007  
Expiration Date: 03/17/2028  
Affected IRMs: 8.20.6, 8.20.15, 8.22.9

MEMORANDUM FOR DIRECTOR, CASE SUPPORT  
DIRECTOR, COLLECTION APPEALS

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

SUBJECT: Transmitting the Collection Due Process (CDP) administrative  
(admin) file to Counsel for docketed cases

This memorandum issues guidance that supersedes Interim Guidance (IG) AP-08-0224-0002, Transmitting the Collection Due Process (CDP) Admin File to Counsel for Docketed Cases, and supplements guidance in IG AP-08-1225-0049, Appeals Case Management System (ACMS) updates for new IRM 8.20.15, Collection Interim Actions, on how the closed CDP admin file will be transmitted from the Independent Office of Appeals (Appeals) to Counsel for docketed cases until IRM 8.20.6, Interim Actions, IRM 8.22.9, Closing and Post Closing Actions, and the new IRM 8.20.15, Collection Interim Actions, are published. Please distribute this information to all impacted employees within your organization.

**Purpose:** To update the transmittal process for submitting the admin file to Counsel after a CDP determination is petitioned. This process affects Account and Processing Support (APS), Appeals Technical Employees (ATEs), and Appeals Team Managers (ATMs).

**Background/Source(s) of Authority:** Appeals is required to send Counsel the closed CDP admin file for a docketed CDP case.

As a modernization effort, electronic case processes are being implemented on an Enterprise-wide level and Appeals transitioned the CDP workstream to the new Appeals Case Management System (ACMS). The Docket Information Management System (DIMS) provides an automated listing of cases docketed by the U.S. Tax Court. The list is prepared by Counsel after the Tax Court serves the taxpayer's petition(s) to the Commissioner of Internal Revenue. Each day, Counsel sends a docket list to Appeals. In Appeals, the docket lists are transmitted to the Fresno 3 APS team (known as the

APS DIMS Team). The APS DIMS Team is responsible for notifying APS of petitions filed on Appeals-issued notices of determination. When APS becomes aware of a new CDP petition on a case residing in ACMS, they notify the ATM/ATE via email.

**Procedural Change:** The ATE is responsible for creating an admin file PDF “portfolio” that will be uploaded to ACMS. The ATM/ATE will notify the Processing Team Manager (PTM) via email when the portfolio is complete and uploaded to ACMS, then APS will access the portfolio and transmit it to Counsel by attaching it to the Chief Counsel portal. Counsel will access the portfolio via their portal. The term admin file generally refers to all documents and materials received, developed, considered, or exchanged in connection with the administrative determination. The docket number will be used to name the PDF portfolio uploaded to ACMS. For the contents of the entire admin file, see the attachment and IRM 8.22.9.2, Administrative Record. The attachment includes a breakdown of the admin file contents and specific changes for APS, ATEs, and ATMs.

**Effect on Other Documents:** This guidance will be incorporated into the affected IRMs within two years from the date of this memorandum.

**Effective Date:** This guidance is effective as of the date of this memorandum.

**Contact:** Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Attachment

cc: [www.irs.gov](http://www.irs.gov)

Revisions to IRMs 8.20.6, 8.20.15, 8.22.9.

#### **8.20.6.21.1 (MM-DD-YYYY) Petitioned CDP Cases - DCJUR**

This IRM subsection is obsolete and has been replaced by new IRM 8.20.15.7 and its subsections as recently published in Interim Guidance Memorandum AP-08-1225-0049, Appeals Case Management System (ACMS) updates for new IRM 8.20.15, Collection Interim Actions, and updated below.

#### **8.20.15.7.3 (MM-DD-YYYY) Docketed CDP Case Responsibilities**

##### **(4) APS Processing Responsibilities:**

- PTM will assign to TE.
- TE will transmit the portfolio to Counsel by attaching it to the Chief Counsel portal. If a physical file is also being sent, make an annotation in the portal notes field.

#### **8.22.9.2 (MM-DD-YYYY) Administrative Record**

(2) Regardless of the format of the administrative record (electronic or otherwise), at closing, the record includes the following:

- Final Notice of Determination (NOD) and any supplemental NOD that includes the date, signature, and certified mail number (if applicable)
- Appeals Case Memorandum (ACM)/attachments to the NOD
- Case Action Record (CAR), including hand-written notes maintained separately from the CAR
- Final closing information (printable view)
- CDP hearing request and envelope (if available)
- CDP lien/levy notice (Letter 3172, Notice of Federal Tax Lien and Your Rights to a Hearing Under IRC 6320, Letter 1058, Final Notice Reply Within 30 Days, etc.). If not available, include transcripts showing appropriate transaction code entries.
- All documents including emails, faxes, and correspondence sent to, or received from, the taxpayer/representative, in any format
- All documents and correspondence sent to, or received, from the IRS (such as in response to an Appeals Referral Investigation (ARI), or an Innocent Spouse (IS), OIC, Penalty Appeal (PENAP), or other CDP-related issue)
- Any account transcripts reviewed by the ATE (Account Management System (AMS), Integrated Collection System (ICS), Integrated Data Retrieval System (IDRS), Form 4340, etc.). The actual transcripts reviewed must be maintained as part of the administrative record.
- Any financial or related forms (Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals, Form 433-B, Collection Information

- Statement for Businesses, Form 433-F, Collection/Information Statement, Form 14561, Income and Expense/Asset Equity Calculation Table, etc.) and supporting documentation
- Form 656, Offer in Compromise, and/or Form 656-L, Offer in Compromise (Doubt as to Liability)
  - Documentation related to verification of supervisory approval of penalties under section 6751(b)(1)
  - Other documents obtained from IRS records, and which were reviewed in making determinations regarding underlying liability or other determinations, including:
    - Tax returns
    - Statutory Notice of Deficiency (SNOD) and supporting documents
    - For certain Trust Fund Recovery Penalty (TFRP) issues, Letter 1153, Proposed Trust Fund Recovery Penalty Notification, and Form 4183, Recommendation re: Trust Fund Recovery Penalty Assessment, and related documents
  - Documentation establishing that a liability issue should be precluded from consideration in CDP
  - Documentation establishing that an issue is precluded from consideration in the CDP hearing under 6330(c)(4)
  - Form 14041, Waiver for Right to Request a New Settlement/Appeals Officer Under Section 6320 and/or 6330, if applicable
  - Tape recordings (if the taxpayer recorded the hearing)

This is not an exhaustive list, as there could be other documents that were used to make this determination that are not listed. Those items must be included in the admin file. See regulations explaining the administrative record for purposes of Tax Court review in Treasury (Treas.) Regulations (Reg.) Section 301.6320-1(f)(2) Q&A-F4 and Treas. Reg. Section 301.6330-1(f)(2) Q&A-F4.

### **8.22.9.15.3 (MM-DD-YYYY) Petitioned Cases**

(1) When a taxpayer petitions the U.S. Tax Court to review a CDP determination, Counsel must submit the entire administrative record to the Court. Appeals is responsible for providing Counsel with the entire administrative record. For contents of the entire administrative record, see IRM 8.22.9.2, Administrative Record.

**Note:** After reviewing the IRM, if questions remain regarding contents of the administrative record, you can contact Counsel.

(2) The APS Docket Information Management System (DIMS) Team will notify the ATE and ATM by email to prepare the admin file with a CC to the Processing Team Manager (PTM). Upon receipt, the ATE (or ATM, if the ATE is unavailable due to reassignment, retirement, etc.) will:

- a. Prepare a PDF portfolio containing all the documents of the administrative record. Use the docket number as the name for this file.

- b. Once prepared, the ATE/ATM will upload the document to the Appeals Case Management System (ACMS).
- c. The ATM/ATE will respond to the email from APS DIMS Team and CC the PTM to advise them the administrative file has been uploaded to ACMS.

**Note:** The ATE/ATM will upload the admin file within two weeks from being notified by the APS DIMS Team.