



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 27, 2026

Control No. AP-08-0426-0014
Expiration Date: 04/27/2028
Affected IRM: IRM 8

MEMORANDUM FOR INDEPENDENT OFFICE OF APPEALS EMPLOYEES

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

SUBJECT: New feature code for cases related to the COVID-19 Major
Disaster Declaration under IRC 7508A

This memorandum issues guidance on the use of the new feature code "AK" for cases related to the COVID-19 Major Disaster Declaration under IRC 7508A. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance will allow for tracking of cases associated with the COVID-19 Major Disaster Declaration under IRC 7508A.

Background/Source(s) of Authority: Recent opinions issued by the U.S. Tax Court (*Abdo v. Commissioner*) and U.S. Court of Federal Claims (*Kwong v. United States*) addressing mandatory disaster relief under IRC 7508A for the COVID-19 Major Disaster may result in increased taxpayer requests for abatement of interest and penalties, as well as claims for refund, for amounts accrued between January 20, 2020, through July 10, 2023. Several of these cases are currently in the Independent Office of Appeals (Appeals). These cases affect multiple workstreams, including, but not limited to, claims, penalty appeals, interest abatement, Collection Due Process (CDP), estate tax, and employment tax cases.

Procedural Change: Appeals Technical Employees (ATEs) must input feature code "AK" on all cases where an issue related to the COVID-19 Major Disaster Declaration under IRC 7508A (*Abdo/Kwong*) is raised, whether in Compliance or Appeals.

Effect on Other Documents: This guidance may be extended, modified, or made permanent and incorporated into the affected IRM section(s) 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.

cc: www.irs.gov