



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Expiration Date: 05/25/2024  
Affected IRMs: IRM 8.24.1 and 8.20.5

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

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

SUBJECT: Change in Submission and Carding Process for Paperless  
Collection Appeals Program (CAP) Cases

This memorandum issues guidance on the revised submission and carding process for CAP cases until IRMs 8.24.1 and 8.20.5 are published. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** The current paperless submission and CAP carding process is being enhanced to remove the use of Enterprise Electronic Fax (EEFax), email and CAP mailboxes in favor of an [Electronic Case Receipts](#) (ECR) intake site on SharePoint and the Notifications page on the Appeals Centralized Database System (ACDS) 2.0.

**Background/Source(s) of Authority:** CAP became a paperless program in 2014 through the use of EEFAX and separate mailboxes for field and non-field receipts. To further pursue the Enterprise-wide modernization effort, Appeals is seeking to streamline the paperless CAP process and enhance efficiency through the ECR intake site.

**Procedural Change:** The paperless submission, carding in and assignment process associated with CAP will involve the ECR intake site and Notifications page on ACDS, replacing the use of EEFax and separate mailboxes. See the attached step chart, which illustrates the new process.

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

**Effective Date:** This guidance is effective as of June 1, 2022.

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

Attachments:

- (1) Step Chart
- (2) Updated Guidance

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

Step Chart

Step No.	Description	Notes/Information
1	<p>Originating function (e.g., Field Collection, ACS and CSCO) scans and names the CAP case file</p>	<p>Upon scanning the documents associated with the CAP case, the originating function will name the file using the following naming convention: (FC = Field Collection; NF = Non-Field)_(Four Character Name Control)_(Last Four Digits of TIN)_Hearing Type.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>• FC SHAS XXXX CAPLV</li> <li>• NF MOOS XXXX CAPIA</li> </ul> <p><b>Note:</b> If more than one type of hearing is selected, the main issue should be entered on the naming convention (e.g., CAPLV) and the <a href="#">Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request</a> should document all of the hearing types.</p>
2	<p>Originating function uploads new CAP case on Electronic Case Receipts (ECR) intake system on SharePoint</p>	<p>The originating function will separately upload each new CAP receipt to Appeals via the <a href="#">Electronic Case Receipts</a> page. A <a href="#">Form 15044</a> will need to be completed and included.</p> <p><b>Note:</b> On the MFT and Tax Period fields, enter “see attached Form 15044.”</p>
3	<p>APS TE, who is monitoring ECR intake site, assigns CAP to APS TE for carding in purposes</p>	<p>APS TE monitoring the ECR intake site will take the following steps:</p> <ul style="list-style-type: none"> <li>• Access the ECR site and click on the Edit link</li> <li>• Click the dropdown arrow in the status column and select Assigned, then enter the name of the APS TE who will be responsible for carding in the CAP</li> </ul> <p>Note: Select assigned before selecting an APS TE in the next column (to the right); if this order is not followed, two emails may be generated to the assigned APS TE.</p>

Step No.	Description	Notes/Information
4	Assigned APS TE cards in the new CAP case and uploads the PDF documents from SharePoint to ACDS 2.0	<p>The assigned APS TE will receive an email from the Shared Programs hub and click on the “here” link to access the ECR site on SharePoint. The TE will take the following actions:</p> <ul style="list-style-type: none"> <li>• Card in the new CAP receipt on ACDS using the information provided, including the Form 15044 Transmittal</li> </ul> <p><b>Note:</b> If <a href="#">Form 15044</a> reflects more than one type of CAP (i.e., multiple boxes checked in box 5), enter the following in the NOTE section: “multiple CAP types” Input the corresponding Area, Appeals Office Code (AOC) and Loc 9 code (reflecting the team responsible for the case) in accordance with the latest Combined Field and Campus CAP Routing List on the Appeals <a href="#">Case Routing page</a></p> <ul style="list-style-type: none"> <li>• Enter a Primary Business Code (PBC), determined by the business unit supplying the case to Appeals (see ACDS Utilities Menu for a list of PBCs, also used for CDP/EH cases)</li> <li>• Open the attachment, save it and upload it to the CAP case on ACDS</li> <li>• Enter “PL” feature code, which will forward the CAP to the Notifications page on ACDS 2.0</li> <li>• Return to SharePoint via the original email and update the status to “Completed” and click Submit</li> </ul>
5	ATM or delegate checks the Notifications page on ACDS 2.0 for new CAP case receipts	The ATM or delegate will check their ACDS 2.0 Notifications page for new CAP case receipts.
6	ATM or delegate assigns CAP case to ATE	The ATM or delegate will review the new CAP receipts on ACDS 2.0 and assign each CAP to an ATE to work the case.

Step No.	Description	Notes/Information
7	ATE works new CAP following current policy	The ATE will work the CAP case under existing procedures and take the following actions: <ul style="list-style-type: none"><li>• Address all CAP types in the closing letter</li><li>• Include all applicable tax periods on the Form 5402 and closing letter</li></ul> <b>Note:</b> No ACDS Update Request is required

Note: CAP closing procedures will remain unchanged. See IRM 8.20.7.19, CAP Case Closing Procedures, for guidance.

**Updated Guidance:**

**IRM 8.24.1.1.5(1)**

- (1) The following term and acronym will be removed: Enterprise Electronic Fax (E-eFax)

**IRM 8.24.1.3.5(5), Collection Field CAP Cases**

- (5) The originating function needs to separately upload each new CAP receipt to Appeals through the [Electronic Case Receipts \(ECR\)](#) intake site. A [Form 15044, Transmittal of Collection Appeals Program \(CAP\) Hearing Request](#) needs to be completed and included with the CAP appeal.

**Note:** On the MFT and Tax Period fields on the ECR page, enter “see attached Form 15044.”

**Note:** Consider the following timeframes when forwarding CAP appeals through the ECR intake site:

If the CAP involves...	Then forward the CAP to Appeals...
a lien, levy and/or seizure	Within 2 business days of the manager’s rejection or receipt of the taxpayer’s or third party’s CAP appeal request, whichever occurs later.
an installment agreement	Expediently, due to the statutory restrictions on levy. No managerial conference is required prior to forwarding a CAP IA to Appeals.

- (6) The information needed for a CAP appeal will be uploaded to the ECR site. Generally, a copy of the entire case file is not necessary and is burdensome. Although infrequent, should additional documentation be necessary, Collection and Appeals, on a case by case basis, may determine together what portion of the file needs to be transmitted to Appeals to adequately consider the appeal. Any communications should be limited to ministerial, administrative or procedural matters and not extend into the merits, accuracy of the facts or strengths and weaknesses of the case (see Rev. Proc. 2012–18, Section 2.03(2) & (3)).

**IRM 8.24.1.3.6(3), ACS CAP Cases**

- (3) The ACS CAP coordinator will upload the following documents to Appeals through the ECR intake site:
- Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request
  - Copies of Taxpayer’s correspondence
  - Form 9423, if available
  - Form 433F, Form 433A and/or Form 433B, if available
  - Copy of Form 2848 (Power of Attorney), if the POA is not on IDRS
  - ACS Screen prints, including the Entity, Comments and Module screens

- The Integrated Case Processing screen information available through Account Management Services (AMS)
- Form 4442, Inquiry Referral, if used
- Other pertinent information

#### **IRM 8.24.1.3.7, Accounts Management CAP Cases**

- (2) Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request, will be uploaded to Appeals through the ECR intake site.
- (4) In addition to Form 15044, Customer Service personnel should also upload the following documents:
- Form 4442, if used, which has a space for a brief description of the taxpayer's inquiry and proposed resolution
  - The taxpayer's correspondence
  - The Integrated Case Processing screen information available through Account Management Services (AMS)
  - Other pertinent information

#### **IRM 8.24.1.3.8(17), Case Procedures under CAP**

- (17) The Appeals hearing officer will forward the entire closed CAP case file (i.e., the original documents submitted through the ECR intake site, any additional documents received from the taxpayer/representative during the hearing and the closing documents), via encrypted email, to the ATM for approval.

**IRM 8.24.1.4, APS CAP Case Closing Procedures:** will be removed

**IRM Exhibit 8.24.1-2, Step-by-Step Paperless CAP Process for Non-Field Sourced Cases:** will be removed

**IRM Exhibit 8.24.1-3, Step-by-Step Paperless CAP Process for Field Sourced Cases:** will be removed

**IRM 8.20.5.11, Collection Appeals Program (CAP) Case Carding**

- (1) Appeals is required to make every effort to resolve CAP cases within five (5) business days; therefore, they are given priority for carding, assignment, consideration and closing. Because of the short turnaround time, paperless CAP cases are submitted to APS by the originating function via the Electronic Case Receipts (ECR) intake system on SharePoint.
- (2) CAP cases originate from Collection (Field Collection, Compliance Services Collection Operations (CSCO) or the Automated Collection System (ACS)) or from Accounts Management. Field CAP requests must be in writing. While taxpayers are encouraged to use Form 9423, Collection Appeal Request, written requests other than on Form 9423 are acceptable. ACS cases are initiated by the taxpayer’s oral request and received as an ACS screen print. A written request is not required. Customer Service cases will be submitted on Form 4442, Inquiry Referral.

Reminder: Each Form 9423 or Form 4442 must be carded in with a separate WUNO

- (3) The assigned APS TE will receive an email from the Shared Programs hub and click on the “here” link to access the ECR site on SharePoint. Card in the new CAP receipt on ACDS using the information provided, including the Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request.
- (4) On the CASES level inventory screen, APS will follow normal carding procedures and:
  - a) Enter the MFT – Use the table below to determine the correct MFT code.
  - b) Enter the TYPE – In the following order of priority if the taxpayer requests more than one type:
    - “CAPSZ” for a seizure case, or
    - “CAPLV” for a levy case, or
    - “CAPLN” for a lien case, or
    - “CAPIA” for an installment agreement case.

Note: If the taxpayer requests more than one TYPE, enter the following NOTE:  
“multiple CAP types”
  - c) Enter the SOURCE – CO or SC as appropriate.
  - d) Enter the KEYPER – Use the earliest tax period listed on Form 9423 or Form 4442.
  - e) Enter NOTE – “ACS” if the case is from the Automated Collection System (ACS) or “AM” if the case is from Accounts Management.

**Table for Determining the ACDS CAP MFT Code**

<b>If Form 9423/4442 Includes...</b>	<b>Then...</b>
Both IMF and BMF MFT codes	Enter the BMF MFT with the most periods
Multiple BMF MFT codes	Enter the BMF MFT with the most periods
Multiple IMF MFT 30/55 codes	Enter the IMF MFT with the most periods



- (5) No data will be entered on the RETURNS level inventory screen.
- (6) Input the corresponding Area, Appeals Office Code (AOC) and Loc 9 code (reflecting the team responsible for the case) in accordance with the latest Combined Field and Campus CAP Routing List on the [Appeals Case Routing page](#). No data will be entered on the RETURNS level inventory screen.
- (7) Open the attachment, save it and upload it to the CAP case on ACDS.
- (8) Enter "PL" feature code, which will forward the CAP to the Notifications page on ACDS.
- (9) Once the case is carded on ACDS, return to SharePoint via the original email and update the status to Completed and click Submit.
- (10) The ATM or delegate will check their ACDS Notifications page for new CAP case receipts. The ATM is responsible for assigning the case to an ATE.