



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS
EMPLOYEES

FROM: Patrick E. McGuire */s/ Patrick E. McGuire*
Acting Director, Case and Operations Support

SUBJECT: Revised Appeals Centralized Database System (ACDS)
requirements for Rapid Appeals Process (RAP) cases

This memorandum revises ACDS requirements for RAP cases found in IRM 8.26.11, Alternative Dispute Resolution (ADR) Program - Rapid Appeals Process (RAP). Please ensure that this information is distributed to all affected employees within your organization.

Purpose: To improve the tracking of RAP cases, this memorandum revises guidance regarding the input of the initial action/sub-action codes and the feature code for RAP cases.

Background: Current IRM procedures instruct Appeals Technical Employees (ATEs) to enter Action Code RI in the ACDS Case Activity Record (CAR) on the date they offer RAP. ACDS programming prevents ATEs from entering Action Code RI without also entering a sub-action code. The options are Sub-action Code RIA, which indicates RAP is accepted, and Sub-action Code RIR, which indicates RAP is rejected. When ATEs offer RAP and it's not accepted or rejected on the same day, they are prematurely forced to select a sub-action code to enter Action Code RI. This revised guidance eliminates this issue.

The purpose of the RP Feature Code is to identify all cases in which the ATE offers RAP. ACDS automatically adds Feature Code RP to a case when the ATE enters Action Code RI regardless of the sub-action code used. The IRM, however, only instructs ATEs to enter the Feature Code RP when the parties agree to participate in RAP. Because of this guidance, some ATEs erroneously remove the RP feature code when RAP is rejected. This memorandum clarifies the use of Feature Code RP.

Procedural Change: The updated procedures are found on the attachment.

Effect on Other Documents: This guidance will be incorporated into IRM 8.26.11 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(s):

Updated Guidance

cc: www.irs.gov

8.26.11.9 (MM-DD-YYYY) ACDS Requirements

Revise paragraphs (1), (2) and (3). Obsolete paragraph (4). Renumber remaining paragraphs.

- (1) Upon offering RAP, the ATCL/AO assigned to the case will add Feature Code RP to the case in ACDS. However, if RAP is accepted or rejected on the same day it's offered, the ATCL/AO does not need to manually enter Feature Code RP. ACDS will automatically add Feature Code RP when the Action Code RI is input.

Note: Once the ATCL/AO offers RAP, the RP feature code must not be removed from the case.

- (2) If RAP is rejected, the ATCL/AO will input CARATS Action Code RI with Sub-action Code RIR on the date RAP is rejected. The ATCL/AO then will input Action Code RO and the appropriate Sub-action Code to indicate who rejected it:

- ROE - Rejected by Exam
- ROT - Rejected by Taxpayer
- ROA - Rejected by Appeals

- (3) If RAP is accepted, the ATCL/AO will input CARATS Action Code RI with Sub-action Code RIA on the date RAP is accepted by all parties. At the conclusion of RAP, the ATCL/AO will input Action Code RE and the appropriate sub-action code to indicate the disposition of RAP:

- REA - Fully agreed
- REP - Partially agreed
- REU - Unagreed
- REW - Withdrawn

- ~~(4) The system will automatically update the RP Feature Code when the Action Code RI is input.~~

8.26.11.11 (07-01-2017) Planning and Conducting the RAP Session

Obsolete paragraph (2). Renumber subsequent paragraphs.

- ~~(2) Feature Code RP will be input by the ATCL/AO when the parties agree to participate in RAP.~~