



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

November 6, 2020

Control No: AP-08-1120-0021
Expiration Date: 11/30/2021
Affected IRMs: Listed Below

MEMORANDUM FOR APPEALS EMPLOYEES

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

SUBJECT: Reissuance of Appeals Conference Procedures

This memorandum reissues, without modification, Interim Guidance AP-08-1118-0013, Appeals Conference Procedures that was previously issued on 11/28/2018. Please distribute this information to all affected employees within your organization. This guidance does not alter or supersede any procedures in place due to COVID-19. Until further notice, Appeals is not conducting in-person conferences due to COVID-19. Until in-person conferences can be resumed, Appeals will continue to conduct conferences by telephone or virtually using WebEx virtual conferencing technology.

Purpose: This memorandum provides interim guidance for in-person conference procedures.

Background: Interim Guidance AP-08-1118-0013 advised Appeals will send the taxpayer's case to an Appeals office that can accommodate an in-person conference when requested.

Procedural Change: This guidance provides that Appeals will use its best efforts to schedule the in-person conference at a location that is reasonably convenient for both the taxpayer and Appeals. Appeals' ability to hold the conference in the taxpayer's preferred location may be limited due to regulatory requirements or resource constraints, including the availability of Appeals employees with appropriate subject matter expertise and the level of case inventories at the preferred location. This change in procedure does not modify existing workstream specific in-person conference eligibility criteria or guidance on circuit riding. This guidance does not modify any temporary procedures in place due to COVID-19.

Affected IRMs: 8.4.2, 8.11.1, 8.11.4, and 25.15.12

Effect on Documents: This guidance will be incorporated into the IRMs within one year of the date of this memorandum.

Effective Date: Guidance is effective as of the date of this memorandum.

Attachments: Affected Changes

cc: www.irs.gov

Changes:

The IRM sections below provide clarification on Appeals' conference practices in Examination work streams.

8.4.2.3**Request for In-Person Conference**

(1) If the petitioner or counsel of record requests an in-person conference, follow the procedures in:

- a) IRM 8.6.1.5.1, *Conference Practice*,
- b) IRM 8.6.1.5.5, *Virtual Service Delivery (VSD)*

8.4.2.5**Transfers of Docketed Cases between Appeals Offices**

(1) When appropriate, Appeals transfers docketed cases between offices for considerations such as for workload balancing.

(2) See IRM 8.4.2.3, *Request for In-Person Conference*. This covers procedures to follow when the petitioner or counsel of record requests an in-person conference.

8.11.1.1.7**Consideration of Penalty Cases**

(5) Appeals holds conferences to resolve issues in dispute. PENAP conferences are usually held by telephone or correspondence. If the taxpayer or representative requests an in-person conference, follow the procedures in:

- a) IRM 8.6.1.5.1, *Conference Practice*,
- b) IRM 8.6.1.5.5, *Virtual Service Delivery (VSD)*

8.11.4.1**Penalty Appeals (PENAP) Program**

(3) PENAP conferences are usually held by telephone or correspondence. If the taxpayer or representative requests an in-person conference, follow the procedures in:

- a) IRM 8.6.1.5.1, *Conference Practice*,
- b) IRM 8.6.1.5.5, *Virtual Service Delivery (VSD)*

25.15.12.9**Initial Contact**

(4) Innocent Spouse conferences are generally conducted by telephone or correspondence. If the appellant spouse or representative requests an in-person conference, follow the procedures in:

- a) IRM 8.6.1.5.1, *Conference Practice*,
- b) IRM 8.6.1.5.5, *Virtual Service Delivery (VSD)*

25.15.12.15.8

Appeals Technical Employee Assignment and Consideration

(1) If the appellant spouse or representative requests an in-person conference for an Innocent Spouse appeal assigned to an ATE in a Campus Appeals office, follow the procedures in:

- a) IRM 8.6.1.5.1, *Conference Practice*,
- b) IRM 8.6.1.5.5, *Virtual Service Delivery (VSD)*