



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

December 6, 2021

Control No. AP-08-1221-0024  
Expiration Date: 05/31/2022  
Affected IRM: IRM 8.4.2

MEMORANDUM FOR APPEALS EMPLOYEES

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

SUBJECT: Reissuance of Appeals Conference Procedures –  
12/6/2021

This memorandum reissues Interim Guidance AP-08-1120-0021, Reissuance of Appeals Conference Procedures. 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 or Zoom virtual conferencing technology.

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

**Background/Source(s) of Authority:** Interim Guidance AP-08-1120-0021 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.

**Effect on Other Documents:** This guidance will be incorporated into IRM 8.4.2 on or before the expiration 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):

Affected Changes

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