



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

January 21, 2026

Control No. AP-08-0126-0001  
Expiration Date: 01/21/2028  
Affected IRM: 8.1.9

MEMORANDUM FOR DIRECTOR, CASE SUPPORT

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

SUBJECT: Appeals customer service telephone line updates

This memorandum updates guidance on the Independent Office of Appeals (Appeals) customer service telephone line. Please distribute this information to all impacted employees within your organization.

**Purpose:** Appeals is updating the customer service telephone line. This guidance:

- Removes the statement that messages are returned within 24 hours
- Removes the telephone line's staffing days and hours
- Updates the telephone line's availability to receive messages 24 hours a day
- Clarifies that Appeals Account Resolution Specialist (AARS) employees are to refer callers to educational resources on Appeals processes and procedures
- Adds information on the Appeals auto dialer program (used to respond to taxpayer inquiries related to cases not in Appeals' jurisdiction)

**Background/Source(s) of Authority:** IRM 8.1.9, Closed Case Referrals and Customer Service Contacts, provides guidance for Appeals closed case referrals and the Appeals customer service telephone line.

**Procedural Change:** See the attachment to this memorandum for guidance.

**Effect on Other Documents:** This guidance will be incorporated into IRM 8.1.9 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 established procedures on How to Contact an Analyst.

Attachment

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

#### 8.1.9.3 (MM-DD-YYYY)

##### **AARS Closed Case Referrals**

(1) The AARS team receives closed case referrals in a number of ways:

a. Taxpayers and Representatives

Telephone calls may be placed 24 hours a day through the Appeals customer service telephone number at (855) 865-3401. For more information, see IRM 8.1.9.5.

*The remainder of IRM 8.1.9.3 is unchanged.*

#### 8.1.9.5 (MM-DD-YYYY)

##### **Appeals Customer Service Telephone Line**

(1) The AARS team manages the nationwide Appeals customer service telephone line: (855) 865-3401. The customer service line is available to all those doing business with Appeals, whether they are internal or external customers. The AARS customer service line is available to receive messages 24 hours a day. The AARS team assists callers with a wide range of examination and collection issues, which pertain to open or closed Appeals cases, and refers callers to educational resources on Appeals processes and procedures. For the customer service line, Appeals receives calls pertaining, but not limited to, the following case types:

- Open or closed Appeals cases
- Assigned or unassigned Appeals cases
- Cases in transit to Appeals
- Cases involving appeal rights and post-appeal rights

(2) If a taxpayer inquiry is related to a case that is not in Appeals' jurisdiction, the AARS team will respond to the taxpayer via the Appeals auto dialer program. The auto dialer will inform the taxpayer that the case has not reached Appeals and will direct the taxpayer to contact the originating IRS function with which they have been communicating or the main IRS customer service line.

(3) When accepting calls or transcribing messages left on the customer service line, AARS team members will note the following information:

- Name of the caller
- Taxpayer identification number
- Contact telephone number
- Location of an internal customer, if known
- Caller's identity (Taxpayer Advocate Service (TAS) representative, Appeals Officer (AO), taxpayer, taxpayer representative, etc.)
- Summary of the content of the call or message