



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
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MEMORANDUM FOR APPEALS EMPLOYEES

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SUBJECT: Memorandum for Required Use of Virtual Conferences

This memorandum issues guidance which deviates from Internal Revenue Manual 8.6.1, Conference and Issue Resolution. The deviation affects:

- Appeals Technical Employees (ATEs) who are required to use virtual conference technology to conduct virtual, face-to-face web-based conferences with taxpayers (TPs) and/or representatives (Reps).
- Shared Administrative Support employees with “host license holders” who will assist ATEs in scheduling virtual conferences and initiating the conference before transferring “host” permissions to the ATE.

**Purpose:** WebEx and ZoomGov are computer applications that combine online meetings and collaboration functionality with real-time videoconferencing ability. Appeals uses virtual conferences to deliver timely, efficient, and effective service to TPs/Reps who choose to use virtual conferences. Virtual conferences provide a convenient option for personal contact and flexibility to employees to hold conferences from their computers.

**Procedural Change:** TPs/Reps may request an in-person conference (which Appeals may not be able to accommodate) or they may request a virtual conference. This deviation requires ATEs to offer and conduct a virtual conference, if the TP/Rep agrees. Currently, ATEs may voluntarily choose to use virtual conferencing or conduct conferences via telephone, correspondence or in person.

This deviation does not replace in-person conferences, which will still be granted, when they can be accommodated and are appropriate, based on procedures found in:

- [IRM 8.6.1, Conference and Issue Resolution](#)
- [Interim Guidance AP-08-1120-0021, Reissuance of Appeals Conference Procedures](#)
- [Interim Guidance AP-08-0620-0010, Reissuance of Interim Guidance on Initial](#)

- [Conference Procedures for Liability, Penalty Appeals and Innocent Spouse Cases](#)

**Effective Date/Effect on Other Documents:** This guidance is effective as of the date of this memorandum and will be incorporated into IRM 8.6.1 within two years of the date of this memorandum.

Attachment: Virtual Conference Guidance for Appeals Technical Employees

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

## Virtual Conference Guidance for Appeals Technical Employees

### Technology Prerequisites

Appeals Technical Employees (ATEs) will need access to web cameras (webcams) for the video component of the conference. Newer laptops have built-in (embedded) webcams. The webcams are inactive by default and will need to be activated by Information Technology.

While laptops are generally equipped with an internal microphone and speakers, headsets may be preferred to reduce noise and possible feedback.

If...	Then...
You have a built-in webcam	Request activation of the webcam: <ul style="list-style-type: none"> <li>• Method 1: Call the Help Desk at 866-743-5748 and select the option for the Information Technology Service Desk. When prompted, select the option for All Other IT issues.</li> <li>• Method 2: Submit an <a href="#">OS GetServices</a> ticket, requesting that the onboard webcam be activated</li> </ul>
You do not have a built-in webcam	Have your manager email <a href="#">*AP Business Systems Planning</a> for assistance in obtaining an external webcam.
You need a headset	Funding for headsets is provided by the local Appeals Office and is based on any budget constraints that may exist. These headsets are for plugging into your laptop via a USB port. Questions should be directed to the local servicing <a href="#">Administrative Officers</a> .
To verify or install required software on your laptop	Refer to the <a href="#">Virtual Conference Software Install</a> guide.

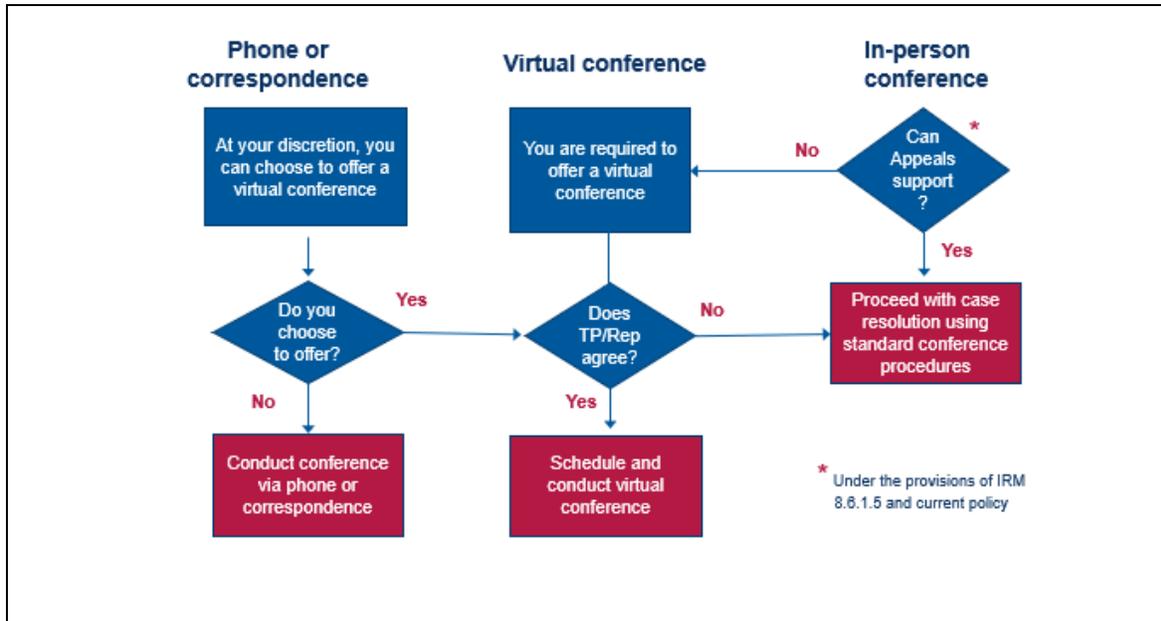
### ATE Responsibilities:

- Inform taxpayers (TPs) and/or representatives (Reps) about the opportunity to participate in a virtual conference. (See flowchart for further instructions.)
- Schedule the virtual conference with Shared Administrative Support assistance, if the ATE doesn't have a host license.
- Email the TP and/or Rep the conference information.
- Email the [Shared Administrative Support mailbox](#) if a virtual conference needs to be rescheduled or cancelled.
- Conduct the conference in a professional environment.
- Document the Case Activity Record, in ACDS, that a virtual conference was conducted.

Employees should refer to the job aids found at [Virtual Conference Resources](#) for information regarding the aspects of scheduling and conducting virtual conferences and privacy guidance regarding the use of [Online Meeting Tools](#).

**Inform the TP/Rep about Virtual Conferences**

ATEs are required to offer virtual conference technology depending on the type of conference requested by the TP/Rep, as outlined in the following chart:



If a TP/Rep doesn't request an in-person or virtual conference, ATEs have the discretion to offer a virtual conference, based on their judgment and experience.

If...	Then...
The TP agrees to participate in a virtual conference	<ul style="list-style-type: none"> <li>• Explain that a high-speed internet connection is required</li> <li>• Determine an agreeable date/time</li> <li>• Obtain a valid email address from the TP/Rep</li> <li>• Direct them to visit the Independent Office of Appeals page on <a href="http://www.irs.gov">www.irs.gov</a> and select the link under "Other Items of Interest" for "Virtual Face-to-Face Conferences"</li> </ul>
The TP needs more time to consider the option	Set a firm deadline for response
The TP opts not to participate in a virtual conference	Continue with normal case processing procedures

For all the above actions, ensure that actions and responses are appropriately documented in ACDS Case Activity Record.

**NOTE:** This guidance does not alter existing IRM substantive contact letter requirement procedures for any workstream. This guidance does not change any IRM required timeframes.

**IMPORTANT:** When requesting an email address from the TP/Rep, explain it is only to send them the link for the virtual conference and important conference information. [IRM 10.5.1.6.8.1, Emails to Taxpayers and Representatives](#), provides that when taxpayers request email contact and accept the risk of such, you may send an email with a brief, unencrypted message confirming the date, time or location of an upcoming appointment, but not the nature of the appointment. **Do not send via email. Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information.**

### **Schedule the Conference**

Only employees with a host license can schedule and initiate a virtual conference. Scheduling shall be completed by submitting a request on the [Shared Administrative Support Requests](#) portal. When requesting Host assistance, the Host should be provided at least 10 business days advance notice for scheduling the virtual conference.

Select “New Request” and complete the online request form:

- Select “Administrative” from the drop-down menu under the Request data field
- Select “Virtual Conferencing” from the drop-down menu under the Administrative data field
- In the Description data field, enter the information outlined in the [Requesting a Virtual Conference](#) resource guide
- Enter your SEID and select your name to populate the rest of the form
- Add any attachments you deem necessary (optional)
- Click the Submit button

The request will be systemically forwarded to a Host in Shared Administrative Support who will schedule the conference and email an Outlook Calendar invitation to the ATE (Meeting Leader) with the conference information and link, within the advance notice period.

**Reminder:** You must email the [Shared Administrative Support mailbox](#) if a virtual conference needs to be rescheduled or cancelled.

Additional information on the use of virtual conferences and job aids can be found on the [Appeals Virtual Conference Support](#) SharePoint site.

### **Email the Conference Information**

Each virtual conference has a unique link. The TP/Rep will need the link to participate in the virtual hearing. Do **not** forward the email received from the Host to the TP/Rep or other

conference attendees. Prepare a **new** Outlook Calendar invitation to the TP/Rep using the language and instructions found in the [Virtual Conference Email Template](#). When emailing the TP/Rep, you must use Arial font, 12 pt. with no background wallpaper. Print and retain a copy of the email with the administrative file or Print to PDF and attach the PDF document to ACDS in the Case File Attachments section. Follow existing rules when sending emails externally. **DO NOT EMAIL SBU DATA INCLUDING PII AND TAX INFORMATION.**

## **Conduct the Conference**

### *Establish a Professional Meeting Environment*

You must establish a professional environment for your virtual conference. Some helpful hints include:

- Use a hardwired connection instead of wireless
- Make sure you have removed any background information you don't wish to display or should not be displayed (personal photos, identifying info, political pictures or items in violation of the Hatch Act.)
- Try to have a neutral background (blank wall, use a draped background, etc.)
- Reduce or remove any extraneous movement (active ceiling fans, active TV screens and the like)
- Try to keep controllable interruptions to a minimum and mute your audio when you aren't talking to reduce the effect of background noise
- Ensure proper lighting
- Position camera at eye level and arms-length distance
- Look directly at your camera to "Make eye contact"
- Be aware of your facial expressions
- Minimize distractions
- Dress professionally from head-to-toe
- Use your professional name, **not your SEID**, when prompted to enter the meeting

### *Pre-Conference Considerations*

Obtain a contact number from the TP/Rep in the event of systemic issues. The meeting cannot begin for others until the Host has started it. Therefore, the Host should generally start the meeting about 15 minutes before the scheduled start time and you should join the meeting 5-10 minutes before the scheduled start time. This will ensure that you have time to check the quality of the connection, video equipment/audio levels and to rejoin should initial complications arise. You should also encourage the TP/Rep to join the conference a few minutes before the scheduled time for the same purpose.

Although not required, it is recommended that you conduct a practice session with the TP/Rep, to ensure they can identify any potential issues before the formal conference.

### *Authorized Participant Verification*

To avoid any potential disclosure issues, before discussing or presenting any substantive information relative to the TP SBU data, including PII and tax information, you must take steps to authenticate the identity of conference participants based on existing procedures. See [IRM 21.1.3.2.3, Required Taxpayer Authentication](#). If an unauthorized person is attending the conference, they should be expelled from the event by the Host before continuing. In addition, if another Appeals employee is assisting as the Host, you must inform the TP/Rep of the Host's participation in the conference (as another Appeals employee whose role is merely to assist with the scheduling of the conference and some of its technical aspects should the need arise). Lastly, remind the TP/Rep that third parties might be able to view content or overhear audio if the TP/Rep is in an open environment. The TP/Rep may wish to consider rescheduling if they are in an unsecure location.

Refer to [IRM 10.5.1.5 - Privacy Culture](#), [IRM 10.5.1.5.1 - Clean Desk Policy](#) and [IRM 10.5.1.6.18.2, Online Meeting Tools](#) for guidance and additional information on protecting and safeguarding SBU data including PII and tax information when others are invited virtually into your workspace.

### *Host Changing Meeting Leader's Role to Host*

Once the other participants have joined and their authority to participate confirmed, the host will change your role to host and "Leave" the meeting. Having host privileges allows you to continue the meeting even without the host license holder present. There can be only one host at a time during a virtual conference. The host role can be redelegated to only another Appeals employee, but only one person at a time. You will be in control of the meeting with mute/unmute capability for all participants and when you "End" the meeting, it will end for everyone. Once a virtual meeting has ended, it cannot be restarted or reentered.

For additional information and helpful hints in conducting a virtual conference, refer to [Setting Up a Virtual Conference \(PDF\)](#) and [Virtual Conference All-in-One Guide \(PDF\)](#).

### **ACDS Documentation**

When a virtual conference is held, it must be documented in ACDS using **CARATS Action Code CF** (Conference with TP or Rep) and **Sub-Action Code VC** (Video Conference).