



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES:

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

SUBJECT: Revised Procedures for Video Conferences

This memorandum supersedes interim guidance (IG) AP-08-0321-0009, Memorandum for Required Use of Virtual Conferences, issued on March 22, 2021, which provided guidance on the use of virtual conferences in the IRS Independent Office of Appeals (Appeals). This IG revises guidance for offering and conducting video conferences in Appeals, which deviates from Internal Revenue Manual (IRM) 8.6.1, Conference and Issue Resolution. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: Prior guidance expanded access to video conferences during the COVID-19 pandemic, when Appeals' ability to accommodate in-person conferences was limited. In August 2022, we [solicited public input](#) on all aspects of video conferencing to consider in establishing permanent guidance. As we continue to consider the helpful feedback we received, this memorandum:

- Provides guidance on the permanent adoption of video conferencing in Appeals, and
- Revises procedures based on the current video conferencing technology used in Appeals.

Procedural Change: Microsoft Teams (Teams) has replaced WebEx and ZoomGov as the video conference platform used in Appeals. With Teams, Appeals Technical Employees (ATEs) no longer need to request assistance from the Shared Team of Administrative and Redaction Support (STARS) to arrange and hold video conferences. If the taxpayer or representative requests a video conference, the ATE must hold the conference by video.

This deviation does not replace in-person conferences, which remain a permanent option alongside conferences held by video, telephone and correspondence. Appeals conducts in-person conferences based on procedures found in IRM 8.6.1, Conference and Issue Resolution.

This deviation does not affect guidance found in [IRM 8.6.1.6](#), Audio and Stenographic Recording of Conferences. Audio and stenographic recordings are allowed only during in-person conferences. Video recordings are not allowed.

Effect on Other Documents: This guidance will be incorporated into IRM 8.6.1, Conference and Issue Resolution within two years from the date of this memo.

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):

Attachment – IG AP-08-0323-0002, Video Conference Guidance for Appeals Technical Employees

cc: www.irs.gov

Video Conference Guidance for Appeals Technical Employees

Appeals Technical Employee (ATE) Responsibilities:

- Ensure you meet the technology prerequisites for holding video conferences.
- Inform taxpayers and/or representatives (TP/Rep) of their option to have a video conference.
- Schedule the conference and send the Microsoft Teams (Teams) meeting information to the TP/Rep.
- Conduct the conference in a professional environment.
- Document the video conference in the Case Activity Record in the Appeals Centralized Database System (ACDS).

Technology Prerequisites

Ensure your video conferencing equipment and software are properly functioning before holding the conference. All IRS laptops have Microsoft Teams installed and are generally equipped with a webcam, internal microphone and speakers. Headsets help reduce noise and feedback and can be requested through your office's normal supply ordering process.

Become familiar using Teams for external meetings. See the following resources for more information:

- [Microsoft Teams: Teams Self-Help Resources](#) found on IT4U under Collaborating, Conferencing and Training
- [Teams Meeting External](#) job aid found on Appeals Exchange ([ApEx](#)) in the Case Resolution Knowledge Library under Appeals Officer's Skills, Communication, Conference Skills.
- [BSP Tech Talks Repository](#) found on [Appeals Center of Town](#) under the Systems and Technology tab. Click Technology Toolbox, then BSP Tech Talks, then Past Tech Talks Materials.

If you're experiencing problems with Teams, the webcam or audio, reboot your computer. If you continue to experience technical difficulties, submit an [OS GetServices](#) ticket or call the Enterprise Service Desk at 866-743-5748, option 2.

Attachment IG AP-08-0323-0002, Video Conference Guidance for Appeals
Technical Employees

Inform the TP/Rep about Video Conferences

During initial contact with taxpayers and representatives, inform them of their conference options, including the option to have a video conference. If a TP/Rep doesn't request a video conference, you have the discretion to offer a video conference, based on your judgment and experience.

If...	Then...
The TP/Rep requests or agrees to participate in a video conference	<ul style="list-style-type: none">• Explain that a high-speed internet connection is required• Determine an agreeable date/time• Obtain a valid email address from the TP/Rep• Direct them to visit the IRS Independent Office of Appeals page at www.irs.gov/appeals and select the link under "Other Items of Interest" for "Appeals Expands Access to Video Conferences"
The TP/Rep needs more time to consider the option	Set a firm deadline for response
The TP/Rep opts not to participate in a video conference	Continue with normal case procedures using a different conference method

Document all above actions and responses in the 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 that it is only to send them the link for the video 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.**

Attachment IG AP-08-0323-0002, Video Conference Guidance for Appeals Technical Employees

Schedule the Conference

Follow instructions in the [Teams Meeting External](#) job aid to schedule the meeting. These instructions include information on how to send the meeting information to the TP/Rep. If you prefer not to send information to the TP/Rep from your own Outlook mailbox, you may submit a request to STARS to send this information following the instructions in the [Teams Meeting External Request to STARS](#) job aid. These job aids are found on Appeals Exchange ([ApEx](#)) in the Case Resolution Knowledge Library under Appeals Officer's Skills, Communication, Conference Skills.

Conduct the Conference

Establish a Professional Meeting Environment

You must establish a professional environment before starting your video conference. Some helpful hints include:

- Use a hardwired connection instead of wireless
- Keep your background professional and free of distractions:
 - Remove any background information you should not display or don't wish to display (personal photos, identifying information, political pictures, or items in violation of the Hatch Act)
 - Use a neutral background (blank wall, draped background, virtual background, etc.). To learn how to change or blur your virtual background on Teams or display an IRS-branded template, see [Add custom backgrounds](#) in the [Microsoft Teams Self-Help Resources](#) found on IT4U under Collaborating, Conferencing and Training
 - 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 your camera at eye level and arms-length distance
- Look directly at your camera to "make eye contact"
- Be aware of your facial expressions
- Dress professionally from head-to-toe

Pre-Conference Considerations

Obtain a contact number from the TP/Rep for use in the event of systemic issues. External participants can't join the meeting until you start it and admit them to the meeting. Join the meeting 5-10 minutes before the scheduled start time to check the quality of the connection, video equipment and audio levels, adjust as needed and be available when external participants attempt to join. Encourage the TP/Rep to join the conference a few minutes before the scheduled time for the same purpose.

It is highly recommended that you conduct a practice session with the TP/Rep to ensure they can identify any potential issues before the actual conference.

Authorized Participant Verification

To avoid any potential disclosure issues, before discussing or presenting any substantive information relative to the TP or SBU data, including PII and tax information, you must take steps to authenticate the identity of all external conference participants based on existing procedures. See [IRM 21.1.3.2.3, Required Taxpayer Authentication](#) and [IRM 21.1.3.3, Third-Party \(POA/TIA/F706\) Authentication](#). If you admit an external participant to the conference and are unable to authenticate their identity, do not disclose any tax or tax return information. End the call immediately and reschedule with the TP/Rep.

If another Appeals employee is assisting you with the conference, you must inform the TP/Rep of the employee's participation and role in the conference, e.g., as another Appeals employee whose role is merely to assist with the technical aspects should the need arise, etc. Lastly, you should 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.

ACDS Documentation

Document the following in the case activity record:

- Actions taken to inform the TP/rep of their conference options.
- Communications with the TP/rep about their conference choice.
- Video conferences held. Use **CARATS ActionCode CF** (Conference with TP or Rep) and **Sub-Action Code VC** (Video Conference).