



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

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Affected IRM: 8.7.3

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: Jennifer L. Vozne /s/ *Jennifer L. Vozne*
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Referrals

SUBJECT: Appeals Coordinated Issue Definition Change

This guidance changes the definition of Appeals Coordinated Issue (ACI) in IRM 8.7.3, *Technical and Procedural Guidelines, Domestic and International Operations Programs*. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: Changing the definition of Appeals Coordinated Issues (ACI) streamlines the issue coordination process and reduces confusion over terminology.

Procedural Change: Appeals will redefine ACI to include all three of the following types of programs:

- Appeals Coordinated Issues (ACI) and Appeals Coordinated Issues, category of case (ACIcc) –currently defined as an issue or category of case with Servicewide impact or importance, requiring coordination to ensure uniformity and consistency nationwide
- Emerging Issues (EM) – an issue that surfaced in an industry or specialty area in a number of Appeals cases or it is understood cases will be coming to Appeals in the near future with the issue

Issue coordination assists Appeals Technical Employees in the early stages of consideration of the issue and promotes consistency in the treatment of issues in Appeals.

Beginning on the effective date of this memorandum, all ACI issues require referral to Technical Guidance and/or Area 11 (International).

Issues may still require review and concurrence and will be designated as ACI with Review and Concurrence (ACI RC). This guidance does not change the definition of ACI prior to the effective date of this memorandum. Cases with international issues will continue to require a referral to Area 11 (International) (IRM 8.7.3.7).

Effective Date/Effect on Other Documents: This guidance is effective as of the date of this memorandum and will be incorporated into IRM 8.7.3 within two years from the date of this memorandum.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and use the referral process procedures to contact a Technical Specialist.

cc: www.irs.gov