



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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MEMORANDUM FOR: Director, Examination Appeals
Director, Specialized Examination Programs & Referrals

FROM: Anita M. Hill /s/ *Anita M. Hill*
Director, Case and Operations Support

SUBJECT: Joint Committee (JC) Staff Review Memorandum (SRM) Test

This memorandum serves as guidance to streamline the JC SRM review process. This test will allow Appeals to involve executives earlier in the process and work collaboratively with senior managers and Appeals Technical Employees (ATE) in addressing JC SRM responses. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This guidance provides an overview of the Appeals streamlined JC SRM review test process. The Chief, Deputy Chief, functional executive, and the front office attorney advisor will be involved in planning and drafting SRM responses instead of waiting until an initial written response is received from the functional executive.

Background/Source(s) of Authority: Previously, on SRM responses, the ATE, Appeals Team Manager (ATM) and Area Director (AD) drafted an SRM response without any initial input from the front office attorney advisor, Chief or Deputy Chief. This lack of early involvement created delays and duplicative work efforts in responding to SRMs.

Procedural Change: When an SRM is received in Appeals, the functional executive as well as the Chief, Deputy Chief, and front office attorney advisor will be notified. Within one month of receipt of the SRM, an initial planning meeting will be held, coordinated by the functional executive, to discuss the approach forward. The ATE and AD will brief the functional executive and the front office attorney advisor on the proposed SRM response. The functional executive and front office attorney advisor will discuss the proposed next steps with the Chief and/or Deputy Chief. Please see Attachment #1 *Interim Process for Joint Committee SRM Review*, for a detailed step-by-step description of the new procedures.

Effect on Other Documents: The Appeals JC SRM test results will be used to determine if this streamlined approach is adopted in a future IRM revision.

Effective Date: This guidance becomes 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):

1. *Interim Process for Joint Committee SRM Review*

cc: www.irs.gov

1. JCT emails the SRM to the Appeals Joint Committee Policy Analyst (AJCPA), who logs and forwards it to the Appeals front office.
2. The Appeals front office staff creates an E-Track ticket and emails the SRM to the appropriate functional executive for control and assignment with a copy to the Chief, Deputy, and front office attorney advisor.
3. Within one month of receipt, the full management team responsible for review (including the Chief and/or Deputy and the management team of any specialists involved), should hold an initial planning meeting to map out an approach forward. It is expected that everyone will come to the meeting having read the SRM, the Appeals Case Memorandum and, preferably, the protest and rebuttal. It is not expected that all necessary work will be complete or that reviewers will be in a position to opine. The functional executive will identify the necessary participants, contact Headquarters Administrative Staff to schedule the meeting, and lead the discussion.
4. The ATE and ATM brief the AD, functional executive and the front office attorney advisor on the proposed SRM response and any intended changes to the settlement; however, a different process may be used based on the initial planning meeting. This briefing should include all specialists involved in the case and their ATM and AD. Additional changes or follow-up may be needed following this briefing.
5. The functional executive and front office attorney advisor discuss proposed next steps with the Chief and/or Deputy. The Chief and/or Deputy may require additional follow-up or a subsequent briefing from the full team.
6. The functional executive submits the response and supporting materials to the front office for review and signature by the Chief.
7. The front office attorney advisor quickly reviews the SRM response before submitting it to the Chief and/or Deputy for review and signature.
8. The Chief and/or Deputy Chief review and sign the materials.