



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

October 13, 2017

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Expiration Date: 10/13/2019
Affected IRM: IRM 8.6.1

MEMORANDUM FOR APPEALS EMPLOYEES

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

SUBJECT: Appeals Conference Procedures

This memorandum issues revised Appeals guidance on conference practices until IRM 8.6.1, *Conference and Issue Resolution*, is published.

Purpose: Appeals conducts conferences using a number of techniques, including telephone, correspondence, virtual technology and in person. This guidance modifies the in-person conference procedures by removing the requirements to (1) limit in-person conferences to cases that satisfy certain criteria and (2) obtain Appeals Team Manager concurrence in advance. The guidance is intended to strike the right balance between making in-person conferences available to taxpayers and ensuring the process is efficient and administrable for Appeals.

Field Cases

Under the new procedures, if a taxpayer requests an in-person conference, Appeals will use its best efforts to schedule an in-person conference on a date and at a location that is reasonably convenient for the taxpayer and Appeals. Appeals' ability to hold an in-person conference in the taxpayer's preferred location may be limited due to regulatory requirements or resource constraints including the availability of Appeals Technical Employees (ATEs) with subject matter expertise, inventory balancing or other workload/case assignment-related issues. In such instances, Appeals will identify an alternative location(s) for an in-person conference or offer alternative conferencing methods. This guidance does not change existing circuit riding procedures or workstream-specific guidance.

Campus Cases

Campus cases present unique challenges because Appeals Campus locations cannot accommodate in-person conferences. Appeals is reviewing the procedures for Campus conferences. Until issuance of any subsequent guidance, if a taxpayer with a case assigned to a Campus-based ATE requests an in-person conference,

Campus will continue to use existing case assistance procedures. Other Campus-specific guidance also remains in place.

Background/Source(s) of Authority: On October 1, 2016, Appeals changed the procedures for in-person conferences. This guidance modifies those procedures.

Procedural Change: This guidance eliminates IRM 8.6.1.4.1 (4) and (5).

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 and supersedes AP-08-0916-0008 *Interim Guidance on Appeals' Conference Practices*, which was effective on October 1, 2016.

Effective Date: October 16, 2017

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

cc: www.irs.gov