02/04/2026

Control Number: SBSE-05-0226-0009
Expiration Date: 06/30/2026
Impacted IRM: 5.7.10

MEMORANDUM FOR: Director, Civil Enforcement Advice and Support Operations

FROM: Thomas Kramer
Director, Collection Policy

Thomas D. Kramer
Digitally signed by Thomas D. Kramer
Date: 2026.02.04 16:57:54 -08'00'

SUBJECT: Interim Guidance for Control Point Monitoring's
Processing of Trust Fund Recovery Penalty Protest Cases

This memorandum provides a temporary deviation to procedures found in IRM 5.7.10.7, *Appeals Case Processing,* for Control Point Monitoring (CPM) employees receiving, handling, and transmitting Trust Fund Recover Penalty (TFRP) protest cases to the Independent Office of Appeals (Appeals). Please distribute this to all affected employees within your organization.

Purpose: The purpose of this memorandum is to inform CPM employees of a change in procedures when processing TFRP protest cases that originate from the Automated Trust Fund Recovery (ATFR) system.

Source(s) of Authority: The statutory authority for the Trust Fund Recovery Penalty is 26 U.S.C. § 6672, Failure to collect and pay over tax, or attempt to evade or defeat tax, and the following procedural deviation is issued in accordance with the Zero Paper Initiative.

Background: Historically, TFRP cases have been created manually or using the ATFR system and required the existence of a physical (paper) case file containing hard copy, supporting documentation. When CPM received a paper TFRP file from a revenue officer containing a related responsible person (RRP)'s protest, they would ship the physical file to Appeals. When a final determination was rendered, Appeals would return the case to CPM with Form 5402, Appeals Transmittal and Case Memo, which reflected the Appeals decision. Recent changes within Appeals' workflow requires paper TFRP files to be converted to a digital format.

Procedural Change: Effective immediately, for TFRP protest cases supported by a paper case file, the following procedural deviations apply:

1

Upon receipt of a hard copy protest, CPM employees must scan the complete paper TFRP protest case file and transmit the converted digital file to Appeals electronically through their Electronic Case Receipts (ECR) SharePoint site. The paper case file will no longer be shipped to Appeals.

After inputting the protesting RRP's required information and uploading the digitized TFRP file through the ECR SharePoint site, the submitting employee will receive a confirmation of the uploaded documents via email. This email must be kept with the case file while the protest is under Appeals' jurisdiction and CPM employees can check the status of the case request previously uploaded by logging into ECR. For the status of case assignment to an Appeals Technical Employee (ATE), CPM employees will need to log into Appeals Centralized Database System (ACDS), or to the Appeals Case Management System (ACMS).

Once Appeals' determination is complete, Appeals will email Form 5402/Printable View to *CEASO ADVISORY CPM for resolution and actions by CPM.

See Attachment 1 – IG Control #SBSE-05-0226-0009, Impacted IRM Subsection(s)

Effect on Other Documents: This guidance provides a temporary deviation from the procedures in IRM 5.7.10.7 and will not be incorporated into IRM 5.7.10, *Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing*.

Effective Date: This memorandum and its procedural deviations are effective as of the date of this memo and will remain in effect until 6/30/2026 unless superseded or extended.

Contact: If you have any questions regarding the guidance in this memorandum, you may contact Matthew Brody, Acting Employment Tax Program Manager, or a member of your staff may contact, Mindy Murphy, Senior TFRP Program Analyst.

Distribution:
Director, Collection
Director, Collection Appeals
IRS.gov

Attachment IG Control #: SBSE-05-0226-0009, Impacted IRM Subsection(s)
The following changes are hereby effective until 6/30/2026 for IRM 5.7.10.

5.7.10.7 (XX-XX-XXXX)
Appeals Case Processing

(1) Upon receipt of a **physical** TFRP file containing a responsible person's protest,
CPM will take the following actions to process to Appeals:

a. Within 5 business days of receipt of case file, open an Integrated Collection
System (ICS) Code 176 Non-Field Other Investigation (NF OI) module. ICS can
be used to establish systemic follow up dates for Appeals cases.

b. Annotate Form 2749 in red ASED extended by TBOR-2.

c. ~~Prepare Form 3210-A using ATFR (under Responsible Party Forms and Letters~~
~~menu) indicating ASED protected by TBOR-2 in the remarks section.~~

d. ~~Form 3210-A must provide the fax number for the sending CPM office.~~

c. **Scan and save the entire TFRP protest file into one digital file.**

**Note: Files should be named "TFRP Protest" with the date the protest was
received, the Name Control of the RRP, and last four digits of the RRP's
TIN.**

> **Example: An RRP with the last name Fisher (last 4 of TIN is 1111)
> submits a protest on January 2, 2026. The naming convention of the
> protest file will be "TFRP Protest 01022026 FISH 1111".**

d. **Transmit the digital protest file to Appeals using the following steps:**

Step	Action
1.	**Access the Appeals Shared Programs Hub**
2.	**Select 'Add New Electronic Case Receipts'**

3.	**Input the required information for the protesting RRP**
	
	    o **Business Unit: SB/SE**
	
	    o **RRP Name**
	
	    o **RRP TIN**

	○ **MFT and Tax Periods (ex. 55 YYYYMM)**
4.	**Input case type for '"TFRP - Trust Fund Recovery Penalty"**
5.	**Attachments: Click to Attach File:** ○ **Select TFRP Protest File that is being transmitted to Appeals**
6.	**Submit**

    e. Retain the email confirmation of the TFRP protest submission, receipt and assignment with the electronic case file documents.

    f. Enter the date sent to Appeals in ATFR. This action automatically moves the case from the "Accepted" inventory to the "Appeals" inventory.

(2) ~~Follow guidance in IRM 10.5.1.6.9.3, Shipping, to ensure receipt of acknowledged Form 3210-A from Appeals.~~