



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

February 25, 2026

Control Number: TE/GE-04-0226-0008
Expiration Date: 02-25-2028
Affected IRM: 4.5.1.6.10, 4.5.2.4,
4.5.3.5, 4.5.3.20,
4.5.3.21, 4.5.3.22,
4.5.3.23

MEMORANDUM FOR CLASSIFICATION AND PROGRAM COMPLIANCE EMPLOYEES

FROM: Peggy Combs *Is/ Peggy Combs*
Acting Director, Business Systems Planning, Shared Services

SUBJECT: Requirement to use Auto Form 2859 Portal for completing Form 2859,
Request for Quick or Prompt Assessment

This memorandum issues guidance on Requirement to use Auto Form 2859 Portal for completing Form 2859, Request for Quick or Prompt Assessment until revisions to IRM 4.5.1, 4.5.2, and 4.5.3 are published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: TE/GE is mandating the use of the Chief Financial Officer's (CFO) [Auto Form 2859 Portal](#) in the closure of all TE/GE examinations where a quick or prompt assessment is required to maximize efficiency and increase digitalization within the operations. The existing CFO Portal provides a more streamlined method for completing Form 2859.

Background/Source(s) of Authority: TE/GE Closing Unit employees currently use Form 2859, Request for Quick or Prompt Assessment, template from the IRS Publishing and Distribution Product Catalog and input all relevant data manually to complete manual quick or prompt assessments of tax in TE/GE examination closures. Once prepared, the form is generally required to be reviewed and approved (e.g., by a lead, manager etc.) prior to final submission to accounting. TE/GE Examiners conducting the examinations are instructed in various portions of IRM 4.70.14 to note on the RCCMS 3198-SH Checksheet to provide instructions to the Closing Unit that the closure requires a quick or prompt assessment and a Form 2859 must be prepared by the Closing Unit.

Procedural Change: The [Portal](#) is designed to reduce input errors, improve processing times, and minimize systemic rejections of Forms 2859.

As part of this initiative, TE/GE Closing Unit employees will be required to use CFO's [Portal](#) to complete manual quick or prompt assessments of tax. The [Portal](#) streamlines the preparation of the form and eliminates the need for duplicate data entry on the Form 2859.

After implementation, Closing Unit employees who need to prepare quick or prompt assessments of tax will access the Portal to complete Form 2859. The portal is a web application that uses a series of prompts to guide the user through the data entry process. The portal then translates that data inputs into the correct location on the physical Form 2859. Once the input process is completed, the system then downloads and saves a PDF copy of the Form 2859, which will then need to be routed to the appropriate party for review and approval prior to final submission to accounting via secured email or fax as it is under existing procedures.

CFO provided additional training and resources to employees on the use of the Portal. The training is a 1-hour session conducted by CFO. The training sessions were conducted via SABA, and the class was recorded for future playback. There is also a [SharePoint](#) that contains the training and user guides and includes the information necessary for proper BEARS entitlements.

- PROD USER AMA AUTO2859, is for entering, editing, and key verification of Form 2859.
- PROD MGR AMA AUTO2859 should only be requested by managers who need to administer users within the program.

Effect on Other Documents: This guidance will be incorporated into impacted IRMs by February 25, 2028.

Effective Date: This memorandum is effective when issued.

Contact: If you have any questions, please contact Monica Leslie, Manager, BSP:CSM2, 513-514-2345.

Distribution:

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