



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.1.7

JUNE 10, 2020

EFFECTIVE DATE

(06-10-2020)

PURPOSE

- (1) This transmits revised IRM 1.1.7, *Organization and Staffing, Appeals*.

MATERIAL CHANGES

- (1) Revised IRM to reflect the new organizational titles, structure, roles and responsibilities resulting from the Appeals 2018 realignment.
- (2) 1.1.7.1. Updated mission statement language to be consistent with changes resulting from the Taxpayer First Act, which includes revising the organization name to the Independent Office of Appeals.

EFFECT ON OTHER DOCUMENTS

IRM 1.1.7, dated January 29, 2018, is superseded.

AUDIENCE

Appeals

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Director, Case and Operations Support

1.1.7
Appeals

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1.1.7.1
(06-10-2020)
Chief, Appeals (AP)

- (1) The mission of the Independent Office of Appeals is to resolve Federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and enhances public confidence in the integrity and efficiency of the Internal Revenue Service.
- (2) The Chief, Appeals reports to the Commissioner of Internal Revenue Service and is responsible for planning, managing, directing, and executing nationwide activities for Appeals.
- (3) To accomplish the mission, Appeals:
 - a. Works with the IRS Commissioner to ensure an independent Appeals process.
 - b. Develops and implements Appeals measures that balance customer satisfaction, employee satisfaction, and business results.
 - c. Manages Appeals human capital resources through a strategic Human Capital plan that articulates workforce needs and strategies to meet them.
 - d. Ensures that Appeals programs meet taxpayer requirements.
 - e. Assists Appeals customers in understanding the Appeals process and their rights by providing information through plain language publications, seminars, workshops, websites and other products.
 - f. Provides taxpayers a variety of dispute resolution methods to resolve taxpayer disputes without litigation, including but not limited to conferences, correspondence, and alternative dispute resolution services including fast-track settlement, mediation, early referral of issues to Appeals, and simultaneous consideration of issues by Appeals and Competent Authority.
 - g. Provides taxpayers with an administrative appeal on disputes regarding requests made under the Freedom of Information Act.
 - h. Provides practitioners with an administrative appeals process regarding Service determinations to withhold or remove electronic filing authorization.
 - i. Supports taxpayers' needs for a high quality review of art object appraisals and evaluations along with providing expert witness testimony in litigated cases on art object appraisals and evaluations.
 - j. Conducts ongoing research to gather data regarding Appeals determination results and provides feedback to the IRS Operating Divisions as well as the functional divisions of Taxpayer Advocate Service (TAS) and Chief Counsel.
 - k. Participates in equal employment and diversity program activities.
- (4) Cases handled for the Service include:
 - a. Appeals of the decisions of business unit commissioners, generally involving income, profits, estate, gift and excise tax (except those imposed on alcohol, tobacco and firearms)
 - b. Docketed United States Tax Court cases under the jurisdiction of Appeals
 - c. Appeals of collection actions (liens, levies, seizures, and termination or rejection of installment agreements)
 - d. Offers-in-compromise
 - e. Trust fund recovery penalty appeals
 - f. Penalty appeals
 - g. Employment taxes
 - h. Refund claims

- i. Over-assessments
- j. Pension plans and exempt organizations

(5) See <http://appeals.web.irs.gov/about/org-chart.htm> for the Appeals Organization Chart.

1.1.7.2 (06-10-2020)

Appeals Headquarters

- (1) The Chief, Appeals, has functional responsibility for all headquarters operations in Appeals. The mission of headquarters is to provide strategic and operational support to field operations and technical services within Appeals to assist the Chief in accomplishing the Appeals mission. Headquarters will also interpret, modify as appropriate, and implement guidance issued by the IRS Commissioner.
- (2) The following individuals, functions, directors, and their staff report to the Chief, Appeals:
 - Deputy Chief, Appeals
 - Special Advisors
 - Staff Assistant
 - Collection Appeals
 - Examination Appeals
 - Specialized Examination Programs and Referrals
 - Case and Operations Support
 - Shared Administrative Support

1.1.7.3 (06-10-2020)

Communications

- (1) Appeals' communication efforts are overseen by the Chief's staff and supported by representatives from the Communications and Liaison (C&L) function. The staff:
 - a. Facilitates effective communication with Appeals employees and other internal and external stakeholders.
 - b. Develops Appeals-wide internal communication strategies, plans, and messages.
 - c. Prepares speeches and briefing papers for the Chief/Deputy, Appeals and serves as the Public Affairs contact.
 - d. Serves as a central point of contact for internal communications and media relations.
 - e. Manages Appeals' internet and intranet websites including their content.

1.1.7.4 (06-10-2020)

Collection Appeals (AP:CL)

- (1) The mission of Collection Appeals is to provide operational support in meeting the Appeals Strategic Business Plan in a manner consistent with Appeals' Mission and Vision Statements. Collection Appeals provides independent dispute resolution services to taxpayers.
- (2) Collection Appeals is geographically divided into four areas (1, 2, 3, and 4). See the *Collection Appeals Area Map* posted on the Appeals website.
- (3) The Director is responsible for planning, managing, directing, and executing the nationwide Collection Appeals function in Appeals.
- (4) The Director supervises and is responsible for the activities of Area Directors, Senior Operations Advisors and Technical Advisors. Collection Appeals is primarily staffed by Appeals settlement officers, also referred to as Appeals Technical Employees (ATE). ATEs consider a wide variety of collection cases

from many sources, predominately IRS Collection-sourced cases. See IRM 1.1.7.1 (4) for a list of some of the types of cases worked in Appeals.

- (5) To accomplish the mission, Collection Appeals:
 - a. Assists in the development of the overall Appeals strategy and goals to enhance compliance consistent with the Appeals Strategic Business Plan.
 - b. Manages human capital resources to ensure accomplishment of Appeals' strategic goals.
 - c. Implements and provides feedback regarding Appeals policies and procedures.
 - d. Communicates and coordinates with all IRS Operating Divisions.
 - e. Maintains effective internal communications program to keep employees informed of Appeals policies, procedures, IRS laws and regulations.
 - f. Encourages and participates in equal employment and diversity program activities.
 - g. Deploys resources where required to meet needs of taxpayers and internal customers.
 - h. Coordinates the advisory board meetings with SB/SE (Collection).

1.1.7.5
(06-10-2020)
**Examination Appeals
(AP:EX)**

- (1) The mission of Examination Appeals is to provide operational support in meeting the Appeals Strategic Business Plan in a manner consistent with Appeals' Mission and Vision Statements. Examination Appeals provides independent dispute resolution services to taxpayers.
- (2) Examination Appeals is geographically divided into four areas (5, 6, 7, and 8), and one national area (9) that handles team cases (discussed below, in IRM 1.1.7.5.1, *Area 9 - Appeals Team Case Leader (ATCL) Operations*). See the *Examination Appeals Area Map* posted on the Appeals website.
- (3) The Director is responsible for planning, managing, directing, and executing the nationwide Examination Appeals function in Appeals. Examination Appeals is primarily staffed by Appeals officers, also referred to as Appeals Technical Employees (ATE). Appeals Officers consider a wide variety of examination cases from many sources, predominately IRS Examination-sourced cases. See IRM 1.1.7.1 (4) for a list of some of the types of cases worked in Appeals.
- (4) To accomplish the mission, Examination Appeals:
 - a. Assists in the development of the overall Appeals strategy and goals to enhance compliance consistent with the Appeals Strategic Business Plan.
 - b. Manages human capital resources to ensure accomplishment of Appeals' strategic goals.
 - c. Implements and provides feedback regarding Appeals policies and procedures.
 - d. Communicates and coordinates with all IRS Operating Divisions.
 - e. Maintains effective internal communications program to keep employees informed of Appeals policies, procedures, IRS laws and regulations.
 - f. Encourages and participates in equal employment and diversity program activities.
 - g. Deploys resources where required to meet needs of taxpayers and internal customers.
 - h. Coordinates the advisory board meetings with LB&I and SB/SE (Exam).

- 1.1.7.5.1
(01-29-2018)
Area 9 - Appeals Team Case Leader (ATCL) Operations
- (1) The Area Director, Area 9, reports to the Director, Examination Appeals, and coordinates a national program with responsibility for the largest cases in Appeals, generally Coordinated Industry Cases (CIC) and Industry Cases (IC) with multiple complex tax issues with over \$10 million dollars in dispute.
 - (2) See IRM 8.7.11, *Technical and Procedural Guidelines - Working Appeals Team Cases*, for more information on ATCL Operations and team cases.
- 1.1.7.6
(06-10-2020)
Specialized Examination Programs and Referrals (AP:SPR)
- (1) The Director, Specialized Examination Programs and Referrals, is responsible for working an inventory of specialized examination program cases, providing oversight of the Commissioner's Art Advisory Panel (Art Appraisal Services), providing technical and procedural guidance to the field on domestic and international issues, and providing computational support to Appeals, Counsel and, in certain cases, Department of Justice attorneys.
 - (2) This mission is accomplished through the Directors, Area Directors, and staff of:
 - Area 10 (E&G, TE/GE, INNISP, and PENAP)
 - Area 11 (International)
 - Art Appraisal Services
 - Technical Guidance
 - Technical Support
- 1.1.7.6.1
(06-10-2020)
Area 10 (E&G, TE/GE, INNISP, and PENAP)
- (1) The Area Director, Area 10, is responsible for planning, managing, directing and executing nationwide specialized examination programs for Appeals. The four specialized examination programs in Area 10 include:
 - Estate and Gift (E&G). E&G is responsible for planning, managing, directing, and executing the nationwide Estate and Gift case resolution operations for Appeals.
 - Tax Exempt and Government Entities (TE/GE). TE/GE is responsible for planning, managing, directing, and executing the nationwide TE/GE case resolution operations for Appeals.
 - Innocent Spouse (INNISP). INNISP is responsible for planning, managing, directing, and executing the nationwide Innocent Spouse case resolution operations for Appeals.
 - Penalty Appeals (PENAP). PENAP is responsible for planning, managing, directing, and executing the nationwide PENAP case resolution operations for Appeals.
- 1.1.7.6.1.1
(01-29-2018)
Area 11 (International)
- (1) The Area Director, Area 11, is responsible for coordinating the Appeals International Program. The Appeals International Program is responsible for planning, managing, directing and executing the nationwide international case resolution operations for Appeals which includes:
 - a. Directly working an inventory of international cases.
 - b. Recommending settlement positions on significant Servicewide international issues, industries, schemes and shelters that require coordination to the Director, Specialized Examination Programs and Referrals.
 - c. Developing Appeals settlement guidelines and positions to facilitate the timely and consistent settlement of coordinated international issues.
 - d. Providing Appeals Technical Employees (ATE) with specialized information, research and assistance on coordinated international issues;

- providing issue specialists to serve as team members, consultants or mediators for Appeals cases with international issues; providing review and concurrence for settlements proposed by Appeals for coordinated International issues to ensure consistent resolution of similar cases.
- e. Monitoring and reporting on the status of coordinated international issues.
- f. Working with Compliance to oversee the use of Delegation Order 4-25 for international issues and reports to the Director, Specialized Operations on its use and effectiveness for international issues.
- g. Reviewing revenue procedures, revenue rulings and other guidance drafted by Chief Counsel for publication.
- h. Identifying international tax issues requiring legislative change or public clarification on IRS policies and procedures.
- i. Maintaining oversight of IRM 8.7.3, *Technical and Procedural Guidelines, Domestic and International Operations Programs*.

1.1.7.6.2
(01-29-2018)
**Art Appraisal Services
(AAS)**

- (1) The Director, Art Appraisal Services, leads a staff of art appraisers who value art or other objects with a claimed value of \$50,000 or more. Other specific responsibilities of Art Appraisal Services include:
 - Managing the Art Advisory Panel process.
 - Determining the value of art objects not included in the Art Panel process.
 - Providing valuation of gifts to Government officials.
 - Testifying as an expert witness in litigated cases.
 - Performing external and internal outreach through public speaking, training classes, and meetings.

1.1.7.6.3
(06-10-2020)
Technical Guidance (TG)

- (1) The Director, Technical Guidance, is responsible for designating and coordinating issues, which are found in cases referred from LB&I, SB/SE, W&I and TE/GE. Specific TG programs include:
 - Abusive tax avoidance transactions
 - Tax Equity and Fiscal Responsibility Act (TEFRA)
 - Bipartisan Budget Act of 2015 (BBA)
 - Engineering issues
 - Valuation assistance
 - Economists
 - Financial Products
- (2) TG:
 - a. Recommends settlement positions on significant servicewide issues, industries, schemes and shelters that require coordination to the Director, Specialized Examination Programs and Referrals.
 - b. Develops Appeals settlement guidelines and positions to facilitate the timely and consistent settlement on coordinated issues. Cases with the below designation are referred to technical specialists in Specialized Examination Programs and Referrals.
 - Appeals Coordinated Issue (ACI)
 - Appeals Coordinated Issue with Review and Concurrence (ACI RC)
 - c. Provides Appeals Officers and Appeals Team Case Leaders with specialized information, research and assistance on coordinated issues;

provides issue specialists to serve as team members, consultants or mediators for Appeals cases with coordinated and emerging issues; provides review and concurrence for settlements proposed by Appeals or Compliance Officers for coordinated issues to ensure consistent resolution of similar cases.

- d. Provides specialists to assist Appeals Officers and Appeals Team Case Leaders (ATCLs). These specialists may also serve as team members or consultants for Appeals cases.
- e. Monitors and reports on inventory and closures of coordinated issues and tax shelters.
- f. Works with Compliance to oversee the use of Delegation Order 4-25 and reports to the Director, Specialized Examination Programs and Referrals on its use and effectiveness for domestic issues.
- g. Participates in the Industry Issue Resolution (IIR) Program which provides guidance to resolve frequently disputed or burdensome business tax issues that are common to a significant number of taxpayers.
- h. Reviews revenue procedures, revenue rulings and other guidance drafted by Chief Counsel for publication.
- i. Identifies tax issues requiring legislative change or public clarification on IRS policies and procedures.
- j. Maintains oversight of IRM 8.7.3, *Technical and Procedural Guidelines, Domestic and International Operations Programs*.
- k. Appeals TEFRA/BBA Team (ATT/BBA). ATT/BBA is responsible for coordinating and controlling certain TEFRA/BBA key case actions in Appeals.

1.1.7.6.4
(01-29-2018)

Technical Support (TS)

- (1) The Director, Technical Support is responsible for coordinating the Tax Computation Specialist function. Tax Computation Specialists (TCS) are responsible for completing tax computations and account summaries in accordance with the decisions and determinations of Appeals Officers, ATCLs, Counsel and Department of Justice attorneys, and opinions of the Tax Court. TCS prepares settlement computations, Rule 155 computations, refund litigation computations, statements of account, notices of deficiency and other notices, and tentative computations. TCS also provides technical and accounting analyses of tax in some of the most difficult and complex cases in the tax arena, including certain protested and/or petitioned Joint Committee cases.

1.1.7.7
(06-10-2020)

Case and Operations Support (AP:COS)

- (1) The Director, Case and Operations Support, is responsible for designing, developing and delivering short and long-range tax administration programs, policies, strategies, and objectives for the Appeals organization and monitoring their overall effectiveness.
- (2) The mission is accomplished through the combined staffs of:
 - Account and Processing Support (APS)
 - Business Systems Planning (BSP)
 - Education and Knowledge Management (EKM)
 - Human Capital and Finance (HC&F)
 - Policy, Planning, Quality and Analysis (PPQ&A)

1.1.7.7.1

(06-10-2020)

Account and Processing Support (APS)

- (1) Account and Processing Support (APS) is responsible for accurately controlling and timely processing cases in Appeals and Counsel's jurisdiction. APS performs a full range of processing actions including adjustments, assessments, manual refunds, and abatement for all types of cases controlled by the Audit Information Management System (AIMS), Appeals Centralized Database System (ACDS), and Processing Employee Automated System (PEAS), which is a sub-system of ACDS. APS is comprised of three areas:

- APS East
- APS West
- Appeals Account Resolution Specialists (AARS)

- (2) APS:

- a. Cards cases on ACDS
- b. Identifies and tracks docketed U.S. Tax Court cases using the Docketed Inventory Management System (DIMS), a sub-system of ACDS
- c. Uploads Tax Court calendars to the Tax Court Calendar system (TAXCAL), a sub-system of ACDS
- d. Processes various types of interim updates necessary to ensure that the Appeals inventory control system reflects accurate and current data
- e. Closes and processes Appeals cases
- f. Provides support and assistance to Appeals employees and other IRS functions, stakeholders and taxpayers concerning issues related to the control and processing of various types of cases
- g. Handles inquiries for every type of case; open, unassigned, assigned, closed, and not yet in Appeals
- h. Resolves cases closed from Appeals that have account related problems

1.1.7.7.2

(06-10-2020)

Business Systems Planning (BSP)

- (1) The mission of the Business Systems Planning (BSP) organization is to represent Appeals' interest in partnership with Information Technology (IT) to identify, plan, and manage delivery of business improvement opportunities and technology initiatives to support the fulfillment of Appeals' strategic mission.

- (2) To achieve its mission, BSP:

- a. Partners with internal stakeholders as well as IT, other Business and Functional Operating Divisions, support organizations, and contractors.
- b. Serves as the primary liaison for Appeals with IT and promotes awareness of enterprise models for technology project selection, management, control, and governance.
- c. Gathers and analyzes technology requirements, formulates short, intermediate, and long term strategies for achieving desired functionality, and determines appropriate technological solutions for Appeals.
- d. Assesses the feasibility of technological solutions based on a weighted index of risk, schedule, cost, adherence to Appeals strategic plan objectives and gaps in business processes.
- e. Leads the Appeals IT Investment Portfolio Planning process.
- f. Employs project management discipline and methodology to assess project impact on budget, facilities, human resources and organizational strategic goals.
- g. Develops business cases and work requests for information services via the Unified Work Request (UWR) process.

- h. Facilitates the Appeals Prioritization Council (APC), which engages in a continual, cross-functional process that results in effective prioritization and risk assessment of Appeals Work Requests (AWR) for Appeals systems.
- i. Makes recommendations to and advises the Appeals Advisory Council (AAC) and Appeals Governance Board (AGB), and Appeals Risk Ambassador Team on requests to modify ACDS, and other IT related issues, taking into account organizational goals, resource requirements, business impact, mitigation strategies, and field communications while evaluating requests for scope, benefit, cost and risk.
- j. Provides program management support and consultation to facilitate the delivery of business capabilities and strategic objectives.

1.1.7.7.2.1
(01-29-2018)

**Customer Programs and
Operational Support
(CPOS)**

- (1) Customer Programs and Operational Support (CPOS) reports to the Director, Business Systems Planning.
- (2) As an extension of BSP above, CPOS:
 - a. Provides business expertise to complement IT deployment of technology upgrades and changes.
 - b. Provides customer support for escalated and ongoing technology related issues.
 - c. Manages IT portfolio needs (hardware, software, support).
 - d. Liaisons with IT on the best way to use existing and new technology.
 - e. Monitors and tracks the security, testing, and evaluation of Appeals' major application, Appeals Centralized Database System (ACDS), in accordance with Federal Information Systems Management Act (FISMA) requirements.
 - f. Works in partnership with IT Applications Development and IT Enterprise Operations, who are the principal designers and maintainers of ACDS.
 - g. Supports security and privacy awareness in Appeals and assures that employees understand requirements to encrypt sensitive data, protect IT assets and data, and report any losses or security breaches to appropriate authorities.
 - h. Provides account administration for Appeals systems, such as ACDS, which includes managing permissions, creating role-based profiles, and addressing the account needs of employees.
 - i. Oversees the Appeals SharePoint environment including governance, administration, access management, design and site development.

1.1.7.7.3
(01-29-2018)

**Education and
Knowledge Management
(EKM)**

- (1) The Director, Education and Knowledge Management, assists in achieving the Appeals mission and strategic/organizational goals by providing mission-related training to employees to optimize their learning, development and job performance, and fostering a collaborative and innovative environment that sustains a skilled workforce.
- (2) The mission is accomplished through the combined staffs of:
 - Learning and Education (L&E)
 - Knowledge Management (KM)

1.1.7.7.3.1
(06-10-2020)

**Learning and Education
(L&E)**

- (1) The Learning and Education team manager (L&ETM) reports to the Director, Education and Knowledge Management. The L&ETM has overall responsibility for:
 - a. Performing strategic plan development to meet customer needs.
 - b. Developing training plan based on training needs assessment.
 - c. Performing training plan delivery planning with Leadership, Education and Delivery Services (LEADS) Centralized Delivery Services (CDS).
 - d. Overseeing curriculum/content design, development and revisions for all modes of design and development following Training Development Quality Assurance System (TDQAS), i.e. classroom, Saba Meeting, Interactive Video Training/Teleconference (IVT), Digital Video Disk (DVD), etc.
 - e. Overseeing the maintenance of course content on Integrated Talent Management (ITM).
 - f. Overseeing functional leadership program content and coordinating with Leadership and cross-functional departments in meeting readiness and basic leadership training needs.
 - g. Overseeing and facilitating subject matter expert selections on course/product development projects, including training and educating them on designing and developing performance based curricula/courses.
 - h. Coordinating and collaborating with Human Capital Office (HCO) LEADS staff on a variety of matters, i.e., Learning Content Management System (LCMS), ITM, Training Policy Development, Measures, etc.).
 - i. Supporting the National Association of State Boards of Accountancy (NASBA) Continuing Professional Education (CPE) Certified Public Accountant (CPA) accreditation for all appropriate technical courses through Large Business and International (LB&I).
 - j. Competitively announcing and selecting classroom instructors as well as virtual instructors.
 - k. Coordinates Front-Line and Senior Manager Readiness and Development programs in conjunction with the Human Capital Office.
 - l. Provides guidance on succession planning.

1.1.7.7.3.2
(01-29-2018)

**Knowledge Management
(KM)**

- (1) The Knowledge Management (KM) staff fosters a collaborative and innovative environment that sustains a skilled workforce and supports Appeals' Mission through coordination and oversight of the Appeals Exchange (ApEx) Share-Point site. KM has overall responsibility for:
 - a. Overseeing content submission and maintenance to the ApEx knowledge libraries
 - b. Ensuring 508 Compliance requirements are met for ApEx content
 - c. Overseeing and monitoring knowledge retention questionnaires and activities
 - d. Monitoring the Ask an Expert dashboard and ensure established process is adhered to, including maintaining the subject matter expert (SME) Submission List, and seeking experts within Appeals if no SME is identified
 - e. ApEx Maintenance
 - f. Calendar Updates
 - g. News Updates
 - h. Monitoring/responding to Provide Feedback
 - i. Maintaining acronyms
 - j. Maintaining Knowledge Outline

1.1.7.7.4
(06-10-2020)
**Human Capital and
Finance (HC&F)**

- (1) Human Capital and Finance provides strategic and tactical consultation and guidance on human capital issues, enabling Appeals leaders to make informed decisions that support our organizational goals. HC&F is responsible for documenting the strategic directions of programs and effectively planning for distribution and execution of Appeals financial resources.
- (2) HC&F:
 - a. Serves as the Appeals representative on the Human Capital Advisory Council.
 - b. Develops and implements policies, guidelines and procedures for the division within parameters set by the IRS Human Capital Office.
 - c. Serves as Liaison between Appeals managers and IRS Human Capital Office to obtain HR services, e.g., classification, position management, recruitment and hiring support.
 - d. Provides administrative analysis and support to Appeals Headquarters as requested.
 - e. Provides support to organizational improvement efforts by providing change management analysis and support for Appeals Strategic Programs.
 - f. Manages the Employee Engagement Program, including analysis and interpretation of the Federal Employees Viewpoint Survey (FEVS) results
 - g. Provides coordination, advice, and analysis concerning Appeals-wide labor and employee relations issues.
 - h. Provides guidance on strategic recruitment and retention to Appeals Headquarters and the Appeals Field Operations.
 - i. Provides guidance in Hiring and Staffing issues, e.g., managerial competencies, HR Connect, and ad hoc staffing issues. Serves as Liaison to Human Capital Office to ensure support on Hiring Initiatives, hiring templates, Standard Position Descriptions and various HR reports.
 - j. Monitors the Office of Government Ethics reporting requirements for Appeals. Provides oversight of the Section 1204 and OGE 450 Reporting.
 - k. Provides oversight and guidance for the Health and Safety programs.
 - l. Maintains and updates the Occupant Emergency Plan (OEP) for Appeals HQ office.
 - m. Coordinates HQ security issues with FMSS.
 - n. Provides oversight and guidance for Appeals telework.
 - o. Provides guidance related to SETR issues.
 - p. Secures the resources needed for Appeals to fulfill its mission and ensures the efficient and effective use of those resources.
 - q. Develops an integrated budget submission for the Appeals organization.
 - r. Informs Appeals management of the status of funds and provides them with the analysis needed for sound decision making.
 - s. Identifies workforce investments in other business units that will have an impact on the Appeals budget for the out-years. Appeals Finance costs out these investments through the Plan Development, Budget Formulation, and Budget Execution cycles.
 - t. Responds to inquiries from external stakeholders (Department of the Treasury, Office of Management and Budget, and Congress) on the Appeals budget.
 - u. Manages the financial resource distribution process with the development of a financial plan that supports and tracks the program priorities of Appeals. This includes resources for all of Appeals.
 - v. Establishes financial policies, procedures and controls for Appeals in compliance with overall Service guidelines and procedures.

- w. Regularly provides labor projections to ensure Appeals stays within its allocated resources.
- x. Provides oversight and program management of the internal controls and purchase card usage in Appeals.

1.1.7.7.5
(06-10-2020)
**Policy, Planning, Quality,
and Analysis (PPQ&A)**

- (1) The Director of Policy, Planning, Quality and Analysis (PPQ&A) is responsible for providing technical and procedural guidance to the Appeals Organization, establishing and maintaining policies and standard procedures for Appeals work streams and providing information regarding case work flow and organizational performance, identifying and resolving issues that impact Appeals stakeholders and developing and implementing alternative dispute resolution programs. The Director of PPQ&A manages strategic planning activities of Appeals, monitors workload trends, develops overall goals and performance measures for Appeals and plans, implements, and coordinates the Appeals Quality Measurement System (AQMS), which monitors and evaluates the quality and effectiveness of Appeals programs.
- (2) The PPQ&A mission is accomplished through the combined staffs of:
 - Policy, Planning and Analytics - Collection (PPA-C)
 - Policy, Planning and Analytics - Examination (PPA-E)
 - Appeals Quality Measurement System (AQMS)

1.1.7.7.5.1
(06-10-2020)
**Policy, Planning and
Analytics**

- (1) Policy, Planning and Analytics – *Collection* and Policy, Planning and Analytics – *Examination* both have parallel roles and responsibilities for their assigned program areas. Policy, Planning and Analytics:
 - a. Provides support to Appeals as a main point of contact for policy and procedural issues.
 - b. Drafts and coordinates new and updates to existing Appeals-owned Internal Revenue Manuals (IRM), Delegation Orders and Policy Statements. Serves as chief liaison to the Office of Servicewide Policy, Directives and Electronic Research (SPDER).
 - c. Oversees the Appeals Internal Management Document (IMD) program.
 - d. Creates and updates forms, publications and notices originated by Appeals.
 - e. Participates on advisory boards and provides feedback loop data to IRS Business Operating Divisions and functions.
 - f. Provides managerial oversight on sensitive and confidential matters.
 - g. Conducts reviews of assigned program areas.
 - h. Initiates and assists with Appeals Work Requests to improve the automated systems used in Appeals.
 - i. Promotes customer outreach and satisfaction by working with taxpayer groups and practitioner organizations.
 - j. Develops and implements measures for the Appeals function that balance customer satisfaction, employee satisfaction and business results.
 - k. Provides coordinated and complete Appeals responses to GAO and TIGTA reports.
 - l. Looks across the Appeals organization to identify trends and emerging issues and concerns within the LB&I, SB/SE, W&I and TE/GE taxpayer segments.

- m. Develops workload projections and assists Appeals Headquarters and Appeals Operations in identifying and implementing business plans tailored to workload and emerging issues originating from LB&I, SB/SE, W&I and TE/GE taxpayer segments.
- n. Assists Appeals Headquarters and Appeals Operations in evaluating and improving existing processes as well as developing new processes.
- o. Analyzes and interprets customer satisfaction survey results and advises Appeals Headquarters and Appeals Operations of trends and issues identified.
- p. Coordinates and provides oversight of the Appeals Strategic Plan, annual Program Letter (Organizational Priorities), the quarterly Business Performance Review, responses to IRS Oversight Board Operations Committee information requests and periodic Appeals reports – both public and internal-use-only.
- q. Participates in advisory board meetings with Taxpayer Advocate Service (TAS).
- r. Provides guidance on workforce planning.

1.1.7.7.5.2
(06-10-2020)

**Policy, Planning and
Analytics – Collection
(PPA-C)**

- (1) The Policy, Planning and Analytics - Collection manager reports to the Director, Policy, Planning, Quality, and Analysis (PPQ&A).
- (2) Programs specific to Policy, Planning and Analytics - Collection include:
 - a. Serves as chief liaison and manages programs generated from the SB/SE and W&I Collection Operating Divisions, including Campus Compliance and Accounts Management for campus program issues.
 - b. Provides oversight and policy guidance in the negotiation and settlement of SB/SE and W&I collection disputes.
 - c. Provides technical review of external Collection IRMs for consistency with Appeals procedures.
 - d. Provides assistance and support to Account and Processing Support employees and managers, and other IRS functions and stakeholders concerning issues related to the processing of various types of cases.
 - e. Manages the Controlled Correspondence Program for inquiries related to Collection policy issues.
 - f. Manages the Alternative Dispute Resolution (ADR) Program for SB/SE Collection issues.
 - g. Manages the Multilingual Initiative Strategy Program for Appeals.
 - h. Assists the Appeals chief liaison with the Taxpayer Advocate Service on matters involving the Service Level Agreement and other collection related matters.
 - i. Serves as chief liaison for Appeals Policy Collection during TIGTA and GAO audits.
 - j. Participates in the advisory board meetings with Collection.

1.1.7.7.5.3
(06-10-2020)

**Policy, Planning and
Analytics – Examination
(PPA-E)**

- (1) The Policy, Planning and Analytics - Examination manager reports to the Director, Policy, Planning, Quality, and Analysis (PPQ&A).
- (2) Programs specific to Policy, Planning and Analytics - Examination include:
 - a. Serves as chief liaison and manages programs generated from LB&I, SB/SE (Exam), W&I (Exam) and TE/GE Operating Divisions, including Campus Compliance and Accounts Management for campus program issues.

- b. Provides oversight and policy guidance in the negotiation and settlement of LB&I, SB/SE, W&I and TE/GE examination disputes.
- c. Provides technical review of external Examination IRMs for consistency with Appeals procedures.
- d. Manages the Controlled Correspondence Program for inquiries related to Examination Appeals policy issues.
- e. Manages the Alternative Dispute Resolution (ADR) Program for LB&I, SB/SE and TE/GE exam issues.
- f. Manages the Controlled Correspondence Program for inquiries related to LB&I, SB/SE (Exam), TE/GE and ADR policy issues.
- g. Assists the Appeals chief liaison with the Taxpayer Advocate Service on matters involving the Service Level Agreement and other examination related matters.
- h. Serves as chief liaison for Appeals Policy Exam during TIGTA and GAO audits.
- i. Serves as the Appeals liaison with the Office of Professional Responsibility (OPR).
- j. Participates in the advisory board meetings with LB&I, SB/SE (Exam), TE/GE and Counsel.

1.1.7.7.5.4
(06-10-2020)
**Appeals Quality
Measurement System
(AQMS)**

- (1) The AQMS Team Manager reports to the Director, Policy, Planning, Quality, and Analysis. AQMS:
 - a. Coordinates a portion of the Feedback Loop Program for Appeals for qualitative balanced measures.
 - b. Performs closed reviews on a statistically valid random sample of all cases closed by Appeals using Appeals Quality Standards and Attributes.
 - c. Evaluates Appeals case work, e.g. sample reviews, special issue reviews, large case process reviews, to determine whether conclusions reached by Appeals are consistent with tax law, procedures and policy requirements and appropriate to the case resolution and settlement.
 - d. Analyzes and interprets supporting documents and distributes data to Area Directors and managers.
 - e. Identifies ways to improve the quality review process and AQMS report development and implements new processes and improvements when appropriate.
 - f. Assists Area Directors and managers in accomplishing program goals and solving case related problems.
 - g. Assists in the review of TAS Report to Congress, and TIGTA and GAO Audit Reports.
 - h. Coordinates with Planning, Quality, and Analysis to address issues pertaining to the effectiveness of AQMS programs and practices.
 - i. Manages the AQMS website, providing information about the purpose of AQMS, its rating system, results of case reviews and recommendations to improve the appeals process.

