



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.1.9

FEBRUARY 26, 2025

## EFFECTIVE DATE

(02-26-2025)

## PURPOSE

- (1) This transmits revised IRM 8.1.9, Appeals Function, Closed Case Referrals and Customer Service Contacts.

## MATERIAL CHANGES

- (1) Updated the text throughout to reference the new formal title of Appeals as codified in IRC 7803(e)(1) by the Taxpayer First Act: The IRS Independent Office of Appeals (Appeals) and updated Case and Operations Support to (Operations Support)
- (2) Updated the AARS phone number to (855) 865-3401 throughout 8.1.9
- (3) Revised 8.1.9.1 to create a new section **Program Scope and Objectives** and its related subsections to comply with the Deputy Commissioners of Services and Enforcement and Operations Support memo dated September 14, 2016, entitled **Heightened Awareness, Sensitivity, and Understanding of Internal Controls**
- (4) Added 8.1.9.1.1 Background
- (5) Added 8.1.9.1.2 Authority
- (6) Added 8.1.9.1.3 Responsibility
- (7) Added 8.1.9.1.4 Program Reports
- (8) Added 8.1.9.1.5 Terms and Acronyms
- (9) Added 8.1.9.1.6 Related Resources: (1) Taxpayer Bill of Rights (TBOR) content updated based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration) and (2) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service
- (10) As a result of the material changes above, subsections in this IRM have been renumbered accordingly
- (11) Prior 8.1.9.3 Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS) moved to 8.1.9.4 and added para 1 - 4 from 25.30.2
- (12) From IRM 25.30.2 Service Level Agreement with TAS added the following subsections
- (13) Added 8.1.9.4.1 Operations Assistance Request Process
- (14) Added 8.1.9.4.2 OAR Initiation
- (15) Added 8.1.9.4.3 Perfecting and Processing the OAR

- (16) Added 8.1.9.4.4 OARs Requiring Expedite Processing
- (17) Added 8.1.9.4.5 OARs Not Requiring Expedite Processing

#### **EFFECT ON OTHER DOCUMENTS**

This IRM supersedes IRM 8.1.9, dated August 2, 2016.

#### **AUDIENCE**

Appeals

Patrick E. McGuire  
Acting Director, Operations Support

8.1.9

Closed Case Referrals and Customer Service Contacts

## Table of Contents

8.1.9.1 Program Scope and Objectives

8.1.9.1.1 Background

8.1.9.1.2 Authority

8.1.9.1.3 Responsibility

8.1.9.1.4 Program Reports

8.1.9.1.5 Terms and Acronyms

8.1.9.1.6 Related Resources

8.1.9.2 Appeals Account Resolution Specialist (AARS) Fresno Account Resolution Team

8.1.9.3 AARS Closed Case Referrals

8.1.9.4 Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS)

8.1.9.4.1 Operations Assistance Request Process

8.1.9.4.2 OAR Initiation

8.1.9.4.3 Perfecting and Processing the OAR

8.1.9.4.4 OARs Requiring Expedite Processing

8.1.9.4.5 OARs Not Requiring Expedite Processing

8.1.9.5 Appeals Customer Service Telephone Line

8.1.9.6 Customer Service Emails

8.1.9.7 Controlling AARS Inventory

8.1.9.7.1 Initial Actions on Closed Case Referrals

8.1.9.7.2 PEAS Case Histories

8.1.9.8 Closing Tasks

8.1.9.9 Accepting Assignment of Cases Open on the Appeals Centralized Database System (ACDS)

8.1.9.10 Storage of AARS Closed Case Files

Exhibits

8.1.9-1 PEAS Inventory- AARS Error codes Used to Reflect the Reason for Inquiry

8.1.9-2 PEAS Inventory - AARS Initiator Fields

8.1.9-3 PEAS Inventory - New Codes Added to Existing Fields



8.1.9.1  
(02-26-2025)  
**Program Scope and Objectives**

- (1) Purpose: This IRM contains guidance for interacting with Appeals Account Resolution Specialist (AARS), which is under Account and Processing Support (APS). AARS handles inquiries for Appeals cases: open, unassigned, assigned or closed. AARS handles 3 programs: Appeals Closed Case Problems, Appeals Customer Service, and Taxpayer Advocate Services (TAS) Operations Assistance Request (OAR).
- (2) Audience: IRS and Appeals employees.
- (3) Policy Owner: Policy, Planning, Quality & Analysis (PPQ&A) is under the Director of Operations Support (OS). Account and Processing Support (APS) and the Shared Team of Administrative and Redaction Support (STARS) are under Case Support (CS).
- (4) Program Owner: Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals Organization and is under the Director of PPQ&A.
- (5) Contact Information: Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM section.

8.1.9.1.1  
(02-26-2025)  
**Background**

- (1) The AARS team operates three distinct programs:
  - Appeals Closed Case Referrals
  - Appeals Customer Service
  - TAS OARs Regarding Appeals Cases
- (2) The AARS team handles inquiries for Appeals cases: open, unassigned, assigned or closed. Inquiries for cases not yet in Appeals should be made to the Business Unit who last had jurisdiction of the case.
- (3) If you are referring a taxpayer or representative to the AARS team because they have or once had an Appeals case, they should call (855) 865-3401.

8.1.9.1.2  
(02-26-2025)  
**Authority**

- (1) **The Taxpayer First Act (TFA) of 2019 amended Internal Revenue Code Section 7803(e)(3) to state**, It shall be the function of the Internal Revenue Service Independent Office of Appeals to resolve Federal tax controversies without litigation on a basis which -
  - a. is fair and impartial to both the Government and the taxpayer,
  - b. promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and
  - c. enhances public confidence in the integrity and efficiency of the Internal Revenue Service.
- (2) The Taxpayer Bill of Rights (TBOR) *TBOR* and *Pub 1* Your Rights as a Taxpayer, discuss the 10 available taxpayer rights. Which includes the right to appeal an IRS decision in an independent forum. You are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' (Appeals) decision.

- (3) Appeals is the Internal Revenue Service's dispute resolution forum. The Commissioner granted Appeals authority to consider and negotiate settlements of Internal Revenue Service controversies.

8.1.9.1.3  
(02-26-2025)  
**Responsibility**

- (1) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

8.1.9.1.4  
(02-26-2025)  
**Program Reports**

- (1) Policy, Planning, Quality and Analysis (PPQ&A) provides trend and data analyses and detailed summary reports for Appeals.

8.1.9.1.5  
(02-26-2025)  
**Terms and Acronyms**

- (1) The table below lists common acronyms used in this section:

Term	Acronym
Appeals Account Resolution Specialist	AARS
Appeals Centralized Database System	ACDS
Account and Processing Support	APS
Appeals Technical Employee	ATE
Appeals Team Manager	ATM
Case Activity Record	CAR
Case Support	CS
Currently not Collectible	CNC
Installment Agreement	IA
Internal Revenue Code	IRC
Local Taxpayer Advocate	LTC
Offer in Compromise	OIC
Operations Assistance Request	OAR
Operations Support	OS
Processing Employee Automated System	PEAS
Policy, Planning, Quality and Analysis	PPQ&A
Processing Employee Automated System	PEAS
Processing Team Manager	PTM
Service Level Agreement	SLA
Taxpayer Advocate Service	TAS

Term	Acronym
Taxpayer Bill of Rights	TBOR
Taxpayer First Act	TFA

8.1.9.1.6  
(02-26-2025)  
**Related Resources**

- (1) The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC § 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about taxpayer rights, please see **Publication 1, Your Rights as a Taxpayer** or visit [irs.gov/taxpayer-bill-of-rights](https://irs.gov/taxpayer-bill-of-rights).
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (3) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.

8.1.9.2  
(02-26-2025)  
**Appeals Account Resolution Specialist (AARS)**  
**Fresno Account Resolution Team**

- (1) The Appeals Account Resolution Specialist (AARS) team is generally comprised of employees with extensive IRS experience in accounts management, customer service, and as tax examiners, among other varied responsibilities. The team performs a number of customer service related responsibilities for Appeals, for both internal and external customers. Primary responsibilities include:
  - a. Closed case referrals.
  - b. Customer service telephone and internal email inquiries.
  - c. Operations Assistance Request (OAR) screening for Taxpayer Advocate Service (TAS) OAR referrals.
- (2) A primary responsibility of the AARS team is to resolve the closed case referrals it receives. What constitutes a closed case referral is discussed below. The AARS team does not change case determinations or decisions.

8.1.9.3  
(02-26-2025)  
**AARS Closed Case Referrals**

- (1) The AARS team receives closed case referrals in a number of ways:
  - a. Taxpayers and Representatives

Telephone calls may be placed 24 hours a day through the Appeals customer service telephone number at 855-865-3401. Messages are returned within 24 hours.

  - b. Customers within IRS

IRS internal customers may send emails to the AARS team at **\*AP Inquiries** mail box, the **\*AP Account Resolution** mailbox, call the AARS team at 855-865-3401, or fax their request to the AARS team at 855-804-7506.

c. Appeals Employees

It is preferred that Appeals employees use Form 14416 Appeals Closed Case Referral, available in APGolf. This form and any other question about open or closed referrals may be emailed to **\*AP Inquiries** mailbox, the **\*AP Account Resolution** mailbox, or faxed to the AARS team at 855-804-7506.

d. Taxpayer Advocate Service (TAS) Employees

Per IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service,, TAS is required to contact the AARS team by telephone or by email at **\*AP Inquiries**, before issuing an OAR for action by Appeals. This includes closed Appeals cases. The OAR process is discussed in detail in IRM 8.1.9.3, Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS).

- (2) A “closed case” is an Appeals case which has been closed on ACDS and the Processing Employee Automated System (PEAS) for **at least 30 days**. Cases needing any corrective action by Account and Processing Support (APS) which have **not** been closed on PEAS for at least 30 days should be referred back to APS for corrective action. Referrals back to APS should be made by the AARS team via a secure email from the AARS Team Manager to the Processing Team Manager (PTM) of the employee to whom the case was assigned for closure on PEAS. Include a “cc” to the Area Manager and APS Technical Advisor responsible for overseeing the APS team.
- (3) Closed case referrals may be for virtually any reason. Some of the most common issues are listed in the table below (not all inclusive):

Item No.	Common Closed Case Referral Issues (not all inclusive):
a)	Tax court decision application
b)	Excess collection issues
c)	Payment tracers / misapplied payments
d)	Erroneous refunds
e)	Lien / levy issues
f)	Trust Fund Recovery Penalty (TFRP) issues
g)	Innocent spouse allocation and mirroring issues
h)	Penalty and interest computations when an error is identified
i)	Implementation of decisions reached through the Collection Appeals Program (CAP)



Item No.	Common Closed Case Referral Issues (not all inclusive):
j)	<p>Transaction issues involving the Integrated Data Retrieval System (IDRS), such as:</p> <ul style="list-style-type: none"> <li>• Installment Agreements - all types</li> <li>• Adjustments on Form 3870, Request for Adjustment</li> <li>• Correction of unpostable transactions</li> <li>• Account Freezes</li> <li>• Offer in Compromise (OIC) processing</li> <li>• Currently not Collectible (CNC)</li> <li>• Penalty and interest computations</li> </ul>

- (4) Not all referrals to the AARS team are accepted. The AARS team does **not** work the following issues:
- Closed or open cases which were never assigned in Appeals.
  - Closed case inquiries where all transactions have correctly posted to IDRS, but the taxpayer or representative disagree with the substance of the decision rendered.
  - Open case issues. With very few exceptions, a case that is open on ACDS will **not** be accepted as a referral. Open cases should be handled by the appropriate APS office in coordination with the Appeals Technical Employee (ATE), as needed.
- Note:** With the approval of the Director, APS, an open case issue may be assigned to AARS. See IRM 8.1.9.8, *Accepting Assignment of Cases Open on the Appeals Centralized Database System (ACDS)*.
- Tax Court cases dismissed for lack of jurisdiction or lack of prosecution.
- Exception:** If APS made an error in applying the dismissal decision, the AARS team may make a correction.
- (5) If an approved Form 5402, Appeals Transmittal and Case Memo, or Form 3870 is needed to correct an account, the form must be signed by an Appeals Team Manager (ATM) or other official delegated to approve the action to be taken.

8.1.9.4  
(02-26-2025)  
**Operations Assistance  
Request (OAR)  
From the Taxpayer  
Advocate Service (TAS)**

- Each TAS office will appoint a liaison who will be responsible for serving as the contact point for the Appeals Account Resolution Specialist (AARS) team on matters outside the scope of the TAS case should a discussion be necessary on administrative, technical, or procedural matters.
- The designated Appeals National Office liaison will be responsible for general administrative or procedural concerns that are not specific to a particular case.
- AARS team is responsible for:
  - Screening and responding to a TAS inquiry, prior to TAS sending an OAR, to determine if the case is open or was previously open in Appeals;
  - Accepting the OAR from TAS for a case open or previously open in Appeals;
  - Reviewing the OAR for assignment;
  - Determining proper routing of the OAR;

- e. Monitoring the OAR case in the AARS team's inventory through its conclusion; and
- f. Inputting, when appropriate, the manual refund request unless TAS requests written approval (normally through return of the completed OAR) to issue a manual refund after an Appeals determination in accordance with TAS delegated authorities.

**Note:** The AARS team is not responsible for determining where an OAR is assigned

- (4) Appeals will maintain the AARS team's contact information in **IRM 8.1.9.3**, Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS), and identify the Appeals' National Office Liaison on the **TAS & Appeals Service Level Agreement page**.
- (5) Before referring an OAR to Appeals, TAS will contact the AARS team via email at **\*AP Inquiries**, or by telephone at 855-865-3401, to determine if there is a current or former case in Appeals.
- (6) AARS will acknowledge receipt of an OAR by sending an encrypted email to the TAS case advocate listed on the OAR. The email will provide TAS with the name and telephone number of the Appeals employee to whom the related Appeals case is assigned, as well as the name and telephone number of the employee's manager. A copy of the email, with the OAR attached, will be sent to the Appeals Team Manager (ATM) of the employee to whom the related case is assigned
- (7) TAS will hold related documents until Appeals acknowledges and accepts the OAR. Once TAS receives notification that the OAR is accepted, TAS will forward related documents to the Appeals employee who is assigned the OAR, by either hand delivery, fax, regular or overnight mail. The TAS employee should confirm routing information prior to forwarding the documentation.

8.1.9.4.1  
(02-26-2025)  
**Operations Assistance  
Request Process**

- (1) When TAS lacks either the statutory or delegated authority to resolve the taxpayer's problem, TAS uses the OAR process to refer a case to Appeals with a request or recommendation to take a particular action, while respecting Appeals' obligation to independently resolve taxpayer controversies. See **IRM 1.2.2.13.2**, Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions, and **IRM 1.2.1.9.1**, Policy Statement 8-1, Appeals Administrative Dispute Resolution Process. Delegation Order 13-2 does not permit TAS to take actions in cases that are open in another IRS function or overrule determinations made by employees of other functions who have been delegated comparable authority. The TAS office uses **Form 12412**, Operations Assistance Request (OAR), to initiate the OAR process.
- (2) TAS will be responsible for building each OAR case and will ensure that each case meets appropriate TAS criteria before contacting the AARS team. That is, TAS will conduct all appropriate IDRS research, identify the issue(s) based on case analysis, request all pertinent internal documents, e.g., copy of returns, audit reports, adjustment documents, etc., request documentation from the taxpayer relevant to the issue and, where appropriate, make a recommendation for Appeals consideration. Recommendations made by TAS may include, but are not limited to, requests to:

- Consider or expedite consideration and/or review supplemental information of an open Appeals case
- Consider reopening the case, where TAS establishes the case meets the criteria for reopening
- Elevate the case for review at a higher level for disagreements over the implementation of the terms in this SLA agreement; or
- Take other similar actions, as allowable

**Reminder: Delegation Order 13-2 does not authorize TAS to overrule determinations made by other IRS functions having delegated authority.**

8.1.9.4.2  
(02-26-2025)  
**OAR Initiation**

- (1) TAS will ensure that each case meets appropriate TAS criteria prior to submitting an OAR to Appeals. TAS is responsible for the following:
  - a. Identifying those TAS cases potentially requiring an OAR to Appeals
  - b. Conducting all appropriate IRM research and research on Integrated Data Retrieval System (IDRS) and other systems
  - c. Identifying the issue(s) for the OAR
  - d. Securing all pertinent and current documents (e.g., copy of returns, audit reports, adjustment documents, etc.)
  - e. Requesting documentation from the taxpayer relevant to the OAR
  - f. Making a recommendation for Appeals consideration, while respecting Appeals' obligation to independently resolve taxpayer controversies (this recommendation should be supported by justification, e.g., a complete statement of facts providing reasons, and any basis provided by the IRM or Internal Revenue Code).
  - g. Contacting the AARS team, following procedures in **IRM 8.1.9.3**, to determine if the case is open or was previously open in Appeals
  - h. Building the OAR prior to sending it to Appeals
- (2) If the case is not open in or was closed by Appeals, TAS will not send an OAR to Appeals. TAS will send the OAR to the Operating Division that issued the notice granting the appeal right to the taxpayer. The Operating Division should follow normal procedures for sending the case to Appeals. If TAS secures new information for review and consideration, TAS will forward that information to the Operating Division to ensure that this new information is considered before the protested case is sent to Appeals.
- (3) TAS will complete Form 12412, Operations Assistance Request (OAR), to initiate the OAR process, and include the following information:
  - a. TAMIS case file number
  - b. TAS employee's name
  - c. TAS Liaison's name and contact information, including telephone number, address, and e-fax number
  - d. Criteria Code
  - e. OAR Serial Number
  - f. Primary and Secondary Core Issue Code
  - g. Requested Completion Date
  - h. Where appropriate, TAS will also outline the account adjustments needed to implement TAS's recommendation
- (4) TAS will hold related documents until Appeals acknowledges and accepts the OAR for Appeals consideration. Once TAS receives notification that the OAR is accepted for consideration, TAS will forward related documents via Form 3210, Document Transmittal, as directed by the AARS team.

- (5) TAS will clearly identify those OARs that require expedite processing based on the facts and circumstances of the case (as defined in IRM 25.30.2.7.1, OARs Requiring Expedite Processing).
- (6) The AARS team will provide TAS with the name and telephone number of the Appeals manager or employee to whom an open case is assigned via secure messaging email within one workday of contacting the AARS team for an expedite processing OAR, see IRM 25.30.2.7.1, OARs Requiring Expedite Processing and **IRM 8.1.9.3**. See IRM 25.30.2.7.2, OARs Not Requiring Expedite Processing.

8.1.9.4.3  
(02-26-2025)  
**Perfecting and  
Processing the OAR**

- (1) TAS employees will direct to the appropriate TAS Liaison all procedural or technical questions not directly related to an OAR that has already been referred. The TAS Liaison will decide, after consulting TAS subject matter experts, whether to contact the AARS team.
- (2) If Appeals determines additional research or documentation is required on an OAR, the AARS team will contact the assigned TAS employee within one workday of the determination, and within one workday of the receipt of the OAR in the case of expedite processing OARs (see **IRM 25.30.2.7.1**), to obtain information and to negotiate the requested completion date. If the assigned TAS employee cannot provide the information within five (5) workdays of the request, the AARS team or Appeals employee may return the OAR to TAS and the case will be closed out of the unit inventory. Appeals may provide TAS additional time to obtain the information, when appropriate. The AARS Team or Appeals employee will complete Section VI of Form 12412 indicating the reason(s) for the rejection, including that TAS did not timely provide necessary documentation upon request, and citing the IRM references (when applicable).
- (3) If Appeals rejects an OAR for missing documentation, and TAS believes sufficient information has been provided, the TAS Liaison will discuss any disagreement with the AARS team within three workdays (or one workday if the OAR was an expedite processing OAR (see **IRM 25.30.2.7.1**)) of the receipt of the Form 12412 prior to elevating to the Local Taxpayer Advocate (LTA) in the originating TAS Office.
- (4) The TAS employee and Appeals employee assigned the OAR will agree upon the timeframes for follow-up based on the facts and circumstances of each case.
- (5) If additional time is needed to complete the OAR, the Appeals employee assigned to the OAR will contact the TAS employee prior to the negotiated completion date. If resolution of the taxpayer's case cannot be completed by the requested completion date, or by the negotiated completion date, the Appeals employee will elevate the matter to their manager. The TAS employee will immediately inform their manager of the situation. The TAS manager, working with the TAS Liaison in the initiating TAS office, will then contact the Appeals manager to discuss the reason(s) for the delay.
- (6) If the Appeals employee assigned the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, while respecting the obligation of Appeals to independently resolve taxpayer controversies, the TAS employee and Appeals employee will elevate this disagreement to their immediate managers. See Delegation Order 13-2 on TAS' authority, which

does not include the authority to overrule determinations made by other IRS functions having delegated authority. If an agreement on the appropriate resolution cannot be reached within three workdays, the managers will elevate the disagreement over the implementation of these provisions through the appropriate management channels within TAS and Appeals for resolution or consideration of a Taxpayer Assistance Order by the LTA.

- (7) In accordance with IRM 13, Taxpayer Advocate Service, the assigned TAS employee is responsible for keeping the taxpayer/representative apprised of the progress of their case and will follow-up with the Appeals employee assigned the OAR for a status report, as necessary. The TAS employee assigned the case will follow up with the Appeals employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The Appeals employee will follow Appeals procedures for contacting the taxpayer/representative. The Appeals employee assigned the OAR will discuss their findings and recommendations on the final disposition of the OAR, and will notify the assigned TAS employee prior to communicating the final decision to the taxpayer or issuing any closing documents. The TAS employee is responsible for communicating the final decision on the OAR to the taxpayer/representative after holding any necessary discussions with the appropriate Appeals personnel, recognizing Appeals' obligation to independently decide the tax controversy case. Appeals will follow normal procedures for closing the appeals case, including issuing official closing documents to the taxpayer and providing a copy to TAS. Upon closing the OAR, the Appeals employee will complete Section VI of Form 12412 and return it to the TAS employee assigned the OAR case. The OAR must be returned within three workdays from the date all actions for the OAR have been completed and transactions input.
- (8) Upon receipt of the Form 12412 from Appeals, TAS will close the OAR on TAMIS and, if required, upon TAS input of an adjustment or manual refund where such action has been approved in writing by Appeals (normally through return of the completed OAR) in accordance with TAS delegated authorities.

8.1.9.4.4  
(02-26-2025)  
**OARs Requiring  
Expedite Processing**

- (1) TAS is responsible for identifying those OARs that require expedite processing. Requests for expedite processing will be made on a case-by-case basis and will be based on the facts and circumstances of the taxpayer's case. TAS will generally request expedite processing of an OAR in those cases in which the failure to take the specific action requested will cause the taxpayer economic harm or burden, extended delays have occurred, repeated IRS failures to resolve the problem have taken place, the taxpayer is suffering significant health issues which may improve with earlier resolution, or when timeframes or statute consideration necessitate that case issues be worked sooner.
- (2) When TAS determines an OAR requires expedite processing and sufficiently develops the OAR, the TAS employee will follow the procedures in IRM 8.1.9.3, that require contact with the AARS team before sending the OAR. Any dispute about the AARS team's determination on whether the case belongs in Appeals will be elevated to the managers of the employees. Once TAS issues an OAR, the AARS team will screen and acknowledge receipt of the OAR within one workday. Generally, Appeals will assign an expedite OAR and notify the TAS employee of that assignment within three workdays from the acknowledgment date. If more time is needed to assign the OAR, Appeals will notify TAS and provide TAS with an expected assignment date. The AARS team will notify the TAS employee of the assignment by secure messaging email,



telephone, or e-fax. If the assigned Appeals employee determines more time is needed to complete the OAR, they will contact the assigned TAS employee to negotiate the earliest possible requested completion date.

8.1.9.4.5  
(02-26-2025)  
**OARs Not Requiring  
Expedite Processing**

- (1) For cases that do not require expedite processing, the TAS employee will submit Form 12412 to the AARS team at the earliest possible date following procedures in IRM 8.1.9.3. The AARS team will acknowledge receipt of the OAR via secure messaging, email, telephone, or e-fax within three workdays of receipt of the properly completed OAR. If the assigned Appeals employee indicates upon receipt of the OAR that they are unable to complete the OAR by the requested completion date, the TAS employee will contact the assigned Appeals employee to negotiate or renegotiate the earliest possible requested completion date.
- (2) For OARs that do not require expedite processing, the AARS team will acknowledge receipt of the OAR via secure messaging email, telephone or e-fax within three workdays of receipt of the properly completed OAR. If necessary, the Appeals employee assigned the OAR will negotiate with the TAS employee a reasonable timeframe for OAR resolution.

8.1.9.5  
(02-26-2025)  
**Appeals Customer  
Service Telephone Line**

- (1) The AARS team manages the nationwide Appeals customer service telephone line: (855) 865-3401. The customer service line is available to all those doing business with Appeals, whether they are internal or external customers. The line is staffed, Monday through Friday, from 7:00 a.m. to 3:00 p.m. Pacific time, and is available to receive messages 24 hours a day. The AARS team assists callers with a wide range of examination and collection issues which pertain to open or closed Appeals cases, and educates callers with Appeals processes and procedures. For the customer service line, Appeals receives calls pertaining, but not limited to, the following case types:
  - Open or closed Appeals cases
  - Assigned or unassigned Appeals cases
  - Cases in transit to Appeals
  - Cases involving appeal rights and post-appeal rights
- (2) Inquiries about cases that are not in the jurisdiction of Appeals are directed to the appropriate function for assistance (Accounts Management, Collection, Examination, etc...).
- (3) When accepting calls or transcribing messages left on the customer service line, AARS team members will note the following information:
  - Name of the caller
  - Taxpayer identification number
  - Contact telephone number
  - Location of an internal customer, if known
  - Caller's identity (TAS representative, Appeals Officer (AO), taxpayer, taxpayer representative, etc.)
  - Summary of the content of the call or message

8.1.9.6  
(02-26-2025)  
**Customer Service  
Emails**

- (1) The Appeals Customer Service email accounts are for members of TAS and internal customers only. Email inquiries are handled in the same manner as phone inquiries. See IRM 8.1.9.4, Appeals Customer Service Telephone Line.
- (2) Per the SLA addendum, TAS is to use the **\*AP Inquiries** email account.
- (3) Other internal customers should also use the **\*AP Inquiries** mailbox for Appeals inquiries.
- (4) The **\*AP Inquiries** email account is monitored Monday through Friday, from 7:00 am to 3:00 p.m. Pacific time. The **\*AP ACCOUNT RESOLUTION** email account is reviewed daily.

**Note:** If either of the above mailboxes is temporarily unavailable, the alternate mailbox may be used.

8.1.9.7  
(08-02-2016)  
**Controlling AARS  
Inventory**

- (1) Effective February 25, 2016, the AARS team will control all new cases and track their time on the Processing Employee Automated System (PEAS). For additional information, see IRM 8.20.10, Processing Employee Automated System.
- (2) Prior to February 25, 2016, the AARS team controlled their cases on the Appeals Customer Service (ACuServ) Inventory System. The AARS team will have review-only access to ACuServ case histories.

8.1.9.7.1  
(08-02-2016)  
**Initial Actions on Closed  
Case Referrals**

- (1) All new cases need to be screened for any prior cases that are or were previously assigned to the AARS team, and to ensure that the case is closed by the APS Tax Examiner (TE) on ACDS and Processing Employee Automated System (PEAS) before the AARS team starts any action on the case.
- (2) To accept the case, it must have been closed by the APS TE on ACDS and PEAS for a **minimum of 30 calendar days**. Cases not closed for the minimum number of days will not, generally, be accepted by the AARS team. If the case is open or has not been closed for the minimum number of days, the applicable following actions should be taken:
  - a. If the referral is from an Appeals employee, reject it as an Appeals case that is open, or which has not been closed for the minimum number of days. See IRM 8.1.9.3 (2) if required closing actions by APS were incomplete.
  - b. If the referral is an OAR, close it as a rejected OAR, and return a copy of the OAR to the AARS team member working the incoming OAR. Forward the original OAR to its originator, separately.
  - c. If the referral is from the taxpayer or authorized representative, provide them with the name of the AO or PTM, and close the referral.
- (3) Repeated cases on the same taxpayer, generally, will be assigned to the same AARS team member that was initially assigned to the taxpayer. For every case coming to the AARS team, once it has been determined that the case is not open **and** has also been closed for at least 30 days, the AARS team member will check PEAS and ACuServ records to see if a prior AARS case is evident. If a prior case on the taxpayer is evident, the new case will normally be assigned to the same AARS team member to whom the prior case was assigned. The new case should be presented to the team lead to have it assigned to the appropriate AARS team member.

- (4) New fields have been added to PEAS for use by the AARS team. They include the following:
  - PEAS Inventory - AARS Error codes Used to Reflect the Reason for Inquiry. See Exhibit 8.1.9-1 .
  - PEAS Inventory - AARS Initiator Fields. See Exhibit 8.1.9-2.
  - PEAS Inventory - New Codes Added to Existing Fields. See Exhibit 8.1.9-3.
- (5) If the prior case was assigned to an AARS member who is no longer with the team, print and review the record for case assignment. The current AARS team member will retain the case.
- (6) If an approved Form 5402 and/or Form 3870 are needed to correct an account, the forms must be signed by an ATM or other official delegated to approve the action to be taken.
- (7) All new cases must be loaded onto PEAS within 24 hours of receipt.
- (8) Closed cases will **not** be reopened. If there is subsequent contact on a previously closed case and the case has been recorded as closed in the unit ACuServ or PEAS inventory report, do not remove the closed date and status. Import a new case on PEAS.

8.1.9.7.2  
(08-02-2016)

**PEAS Case Histories**

- (1) The first entry in Processing Employee Automated System (PEAS) must include comments regarding the Assessment Statute Expiration Date (ASED), Collection Statute Expiration Date (CSED), Refund Statute Expiration Date (RSED) and the 24-month Offer-in Compromise (OIC) statute under IRC 7122(f), as provided by the Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA). Compute and record the dates for each statute in the initial history entry. Any potential statute issues should be discussed here.
- (2) Timely and accurate PEAS Case Activity Record (CAR) documentation is required to support effective AARS case management. AARS must also use the PEAS Suspense and PEAS Follow-up options as appropriate to efficiently and effectively manage their open PEAS inventory.
- (3) Record all contacts and/or case activities with respect to the case.
- (4) When recording an OAR on a closed case:
  - a. Record acknowledgement of the OAR, and
  - b. Input a follow-up action for when the OAR is to be completed. This will ensure the completion date is not missed. If more time is needed for completion, promptly contact TAS with a new date.

**Note:** Timely and accurate PEAS Case Activity Record (CAR) documentation is required to support effective AARS case management. AARS must also use the PEAS Suspense and PEAS Follow-up options as appropriate to efficiently and effectively manage their open PEAS inventory.



8.1.9.8  
(08-02-2016)  
**Closing Tasks**

- (1) Make sure all entries are completed on Processing Employee Automated System (PEAS), including:
  - 03 - Regular Closure
  - 20 - Rejected Case
  - 99 - Delete Case
- (2) Strip unnecessary documents from the case file
- (3) Print the completed PEAS record and attach to the front of the closed case file
- (4) Place the case in the "Closed" bin

8.1.9.9  
(10-01-2012)  
**Accepting Assignment of Cases Open on the Appeals Centralized Database System (ACDS)**

- (1) As stated in IRM 8.1.9.3 (4)(c), the AARS team typically does not accept referrals on cases that are open on ACDS. However, at the discretion of the Director, Account and Processing Support, in certain, rare circumstances, the AARS team may accept a referral of a case that is open on ACDS.
- (2) Requests to the AARS team to take action on cases that are open on ACDS should be made in an email to the manager of the AARS team, and contain the following information:
  - a. Taxpayer's name
  - b. Taxpayer's TIN or SSN
  - c. Brief description of the issue to be considered by the AARS team
  - d. Summary of the actions that have been taken to address the issue, and why they have not been effective
  - e. Reason why APS cannot complete the actions
- (3) When the AARS team agrees to accept assignment of an open case, the ATM or PTM of the APS office handling the case will be notified by the AARS team manager that the case has been accepted.
- (4) The AARS team manager will advise the ATM or PTM whether or not the referral has been accepted.

8.1.9.10  
(12-17-2013)  
**Storage of AARS Closed Case Files**

- (1) Records storage for AARS cases was determined by agreement with the National Archives and Records Administration (NARA), job number N1-058-07, and supplemented by DAA-0058-2013-0012, (08/07/2013).
- (2) AARS closed cases are stored in TIN order, by date closed, and within the fiscal year.
- (3) Cut off files at the end of the quarter in which the case/referral is closed.
- (4) Paper files are to be destroyed no less than 1 year after cutoff, and not later than 2 years after cutoff.

**This Page Intentionally Left Blank**

**Exhibit 8.1.9-1 (08-02-2016)**
**PEAS Inventory- AARS Error codes Used to Reflect the Reason for Inquiry**

<b>Error Code Definition</b>	<b>Error Code</b>	<b>Definition for Data Dictionary / Utilities: AARS Error Code Definitions</b>
Dec Doc-APP	01	Decision Document Issue: Appeals
Dec Doc-Counsel	02	Decision Document Issue: Counsel
F3870	03	Form 3870 Issue
F5278	04	Form 5278 Issue
Closing Docs	05	Closing Documents Issue: Form 5402, Form 3870, etc.
TC 48X	06	APS input TC48X incorrectly/not input
TC 52X	07	APS input TC 52X incorrectly/not input
Status (IRS)	08	IRS Personnel inquiry
Status (TP/POA)	09	TP/POA inquiry
Doc/Ltr Req	10	Requesting miscellaneous documents for TP/POA
Gen Asst-IRS	11	General assistance to an internal customer: Counsel, TAS, Disclosure, etc.
TP Ed	12	Explanation of procedures or processes
Blk 96X	13	Penalty sustained in Appeals - subsequent claim (tax) filed
Penalties	14	Miscellaneous Penalty issues
NPS/PS	15	Non-Petitioning Spouse/Petitioning Spouse adjustment issue
Premature Asmt	16	Issue with premature assessment: not abated, etc.
IDRS Action Incorrect	17	IDRS Action Incorrect: includes ascertain correct code issues, carryback/NOL codes, reference codes, Hold Code, Priority Codes, etc.
IDRS Action Not Input	18	Requested account adjustment(s) not input to IDRS
DDIA	19	Direct Debit Installment Agreement Issue
IA Not Input/Incorrect	20	Installment Issue: not input or incorrectly input
Misc IA	21	Miscellaneous Installment Agreement Issue: taxpayer defaults on IA, or other reasons
MMIA	22	Manually Monitored Installment Agreement Issue
Int 6404(g) Susp	23	Interest Issue: 6404(g)
Int Carry-back	24	Interest Issue: Carry-back
Int May/SEQUA	25	Interest Issue: May/SEQUA
Int Net Rate	26	Interest Issue: Net rate

**Exhibit 8.1.9-1 (Cont. 1) (08-02-2016)****PEAS Inventory- AARS Error codes Used to Reflect the Reason for Inquiry**

<b>Error Code Definition</b>	<b>Error Code</b>	<b>Definition for Data Dictionary / Utilities: AARS Error Code Definitions</b>
Int Other	27	Interest Issues Other: Large Corporate Underpayment (LCU) Interest
I/S	28	Innocent Spouse issue
Lien	29	Lien Issue: not input/needs filing, withdrawn action not taken, etc.
OIC APP	30	Offer in Compromise not closed correctly by Appeals
OIC Non-APP	31	Offer in Compromise not closed correctly by Collection
Payment/Credit	32	Payment/Credit/Credit Transfer Issue/Excess Collections
ST 72	33	Systemic Status 72 Issue
Det Change	34	Determination Change: ATE is changing determination
30 Day	35	Returning to APS due to closing < 30 days
CIT	36	Returning to Complex Interest Team to resolve interest issue
Unpostable	37	Unpostable on account causing back-end issues, referred to APS
Collection	38	Miscellaneous Collection issues not fitting into any other category
TFRP	39	Trust Fund Recovery Penalty Issue
Reject	40	Reject/Open - rejected back to originator for misc. reasons: case still open in Appeals, AQMS identified error, etc.
Misc	41	Miscellaneous Issue: An issue that doesn't fit into any other category
Reserved	42	
Reserved	43	

**Exhibit 8.1.9-2 (08-02-2016)****PEAS Inventory - AARS Initiator Fields**

<ul style="list-style-type: none"><li>• AARS Initiator (name of person initiating the request to AARS)</li></ul>
<ul style="list-style-type: none"><li>• Initiator Phone 1</li></ul>
<ul style="list-style-type: none"><li>• Initiator Phone 2</li></ul>
<ul style="list-style-type: none"><li>• Initiator Source<ol style="list-style-type: none"><li>1. TP - Taxpayer</li><li>2. APP - Appeals</li><li>3. COL - Collection</li><li>4. TAS - Taxpayer Advocate Service</li><li>5. EXA - Exam</li><li>6. OTH - Other</li><li>7. CAM - Campus</li><li>8. CSL - Counsel</li><li>9. DIS - Disclosure</li></ol></li></ul>

**Exhibit 8.1.9-3 (08-02-2016)****PEAS Inventory - New Codes Added to Existing Fields**

<ul style="list-style-type: none"><li>• PEAS TYPE: AARS</li></ul>
<ul style="list-style-type: none"><li>• PEAS Subtypes:<ol style="list-style-type: none"><li>1. OAR - Operations Assistance Request</li><li>2. CCRS - Closed Case Referrals</li><li>3. CSI - Customer Service Inquiry</li></ol></li></ul>