



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.27.1

AUGUST 25, 2025

## EFFECTIVE DATE

(08-25-2025)

## PURPOSE

- (1) This transmits the new IRM 8.27.1, Shared Team of Administrative and Redaction Support (STARS) Administrative Support.

## MATERIAL CHANGES

- (1) This new IRM 8.27.1 provides guidelines for managing assignments and case inventory, in conjunction with other duties performed by Appeals case processors, administrative support assistants and administrative officers.

## EFFECT ON OTHER DOCUMENTS

This is a new IRM section 8.27.1, Administrative Support

## AUDIENCE

Independent Office of Appeals (Appeals) employees

Steven M. Martin, Director, Operations Support



8.27.1

Administrative Support, Case Processors

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8.27.1.1  
(08-25-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** To provide procedures for managing assignments and case inventory controls for case processors (CPs), administrative support assistants (ASAs), and administrative officers.
- (2) **Audience:** For Appeals employees.
- (3) **Policy Owner:** Appeals Policy is under the Director, Operations Support (OS).
- (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, Policy, Planning, Quality and Analysis (PPQ&A).
- (5) **Primary Stakeholders:** All Appeals employees.
- (6) **Program Office Contact Information:** Appeals employees should follow established procedures on *How to Contact an Analyst*. All other employees should refer to the Product Content Owner provided on the Product Catalog Information page for this IRM.

8.27.1.1.1  
(08-25-2025)  
**Background**

- (1) On September 16, 2018, a *Memorandum of Understanding* was signed to realign the prior Appeals clerical staff to the case processor position under Shared Administrative Services (SAS). SAS changed its name to STARS.
- (2) In October 2024, Case and Operations Support was reorganized under Case Support (CS) and Operations Support (OS). CS includes the STARS and Account Processing and Support (APS) functions. OS includes Business Systems Planning, Education and Knowledge Management, Human Capital and Finance, and PPQ&A, which includes Appeals Quality Measurement System.
- (3) The Director, CS, oversees APS and STARS.
- (4) The mission of Appeals is to resolve tax controversies, without litigation, on a basis which is fair and impartial to both the government and the taxpayer in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the IRS. Appeals accomplishes its mission by considering protested and tax court cases and negotiating settlements in a manner which ensures Appeals employees act in accord with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. See IRM 8.1.1.2, *Accomplishing the Appeals Mission*.
- (5) The mission of STARS is to provide excellent, timely, and accurate administrative and redaction support to all Appeals employees.
- (6) STARS is responsible for the administrative support function for all of Appeals.

8.27.1.1.2  
(08-25-2025)  
**Authority**

- (1) The following items govern the authority pertaining to the support services provided by STARS:
  - IRC 7803(e), Independent Office of Appeals
  - CFR 601.106, Appeals Functions
  - IRM 1.2.1.9, Policy Statement for the Appeals Process
  - IRM 1.2.2.9, Delegations of Authority for the Appeals Process
  - IRM 8.1.1, Appeals Operating Directives and Guidelines

## 8.27 Shared Team of Administrative and Redaction Support (STARS)

- IRM 1.4.28.8.6, Shared Team of Administrative & Redaction Support (STARS)

8.27.1.1.3  
(08-25-2025)

### **Roles and Responsibilities**

- (1) The Director, CS, is the executive responsible for monitoring short and long-range tax administration policies, programs, strategies, and objectives for CS.
- (2) The Director, STARS, is responsible for oversight and management of program operations, case processing, project management, and program development of the Taxpayer First Act (TFA) program.
- (3) The supervisory CPs are responsible for assigning, directing, and reviewing the work of subordinate employees; planning, scheduling, and coordinating work operations; planning and carrying out the training and development of employees; evaluating employees' work performance; and performing all other related administrative functions.
- (4) The supervisory ASAs are responsible for assigning, directing, reviewing the work of subordinate employees, and performing all other related administrative functions.
- (5) The supervisory administrative officers are responsible for planning, directing, coordinating, and overseeing a variety of management support service functions.
- (6) The administrative officers are responsible for personnel, training, physical security, equipment management, and facilities support.
- (7) The ASAs work in a centralized support office providing a wide variety of administrative and program support.
- (8) The lead CPs perform the full range of case processor duties and serve as a work advisor and technical resource to other CPs in the office.
- (9) The CPs provide administrative, clerical and case processing support to supervisors and technical employees engaged in carrying out the Appeals mission.

8.27.1.1.4  
(08-25-2025)

### **Program Management and Review**

- (1) PPQ&A provides trend and data analyses and detailed summary reports for Appeals.
- (2) STARS runs reports from their SharePoint (SP) site weekly and monthly.

8.27.1.1.5  
(08-25-2025)

### **Program Controls**

- (1) STARS program oversight also includes participation in operational and evaluative reviews.

8.27.1.1.6  
(08-25-2025)

### **Terms and Acronyms**

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

Terms	Acronyms
ACDS	Appeals Centralized Database System

Terms	Acronyms
APS	Account and Processing Support
ASA	Administrative Support Assistants
CP	Case Processor
CS	Case Support
OS	Operations Support
PPQ&A	Policy, Planning, Quality, and Analysis
SP	SharePoint
STARS	Shared Team of Administrative and Redaction Support
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TFA	Taxpayer First Act
TIN	Taxpayer Identification Number

8.27.1.1.7  
(08-25-2025)  
**Related Resources**

- (1) 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 *Taxpayer Bill of Rights*.
- (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.

8.27.1.2  
(08-25-2025)  
**STARS Structure**

- (1) The STARS organization includes two functions. The first function includes the administrative shared support staff (CPs, ASAs, and administrative officers). The second function includes the redaction services. See IRM 8.27.2, Redaction Support.
- (2) The administrative shared support staff provides case processing, administrative, and clerical support to all areas of the Appeals organization. CPs are responsible for local office duties. These duties include, but are not limited to, receiving/distributing mail, mailing correspondence and cases, photocopying/faxing/scanning documents, answering the door, greeting and escorting visitors, inventorying the supply room, processing checks, monitoring shred/burn bins, supporting the maintenance of office equipment, and maintaining office inventory supply. Other administrative support duties are distributed among the administrative shared support staff by supervisory CPs and lead CPs through a SP based assignment system. Visit Appeals' *Shared Team of*

## 8.27 Shared Team of Administrative and Redaction Support (STARS)

*Administrative & Redaction Support* web page for more information on the duties of the administrative shared support staff and to request administrative support.

### 8.27.1.3 (08-25-2025) Scope of Work

- (1) STARS uses a shared support model to provide administrative support to all of Appeals. STARS personnel are a shared resource. Services offered by STARS are requested through the STARS SP request portal site. Once submitted, the requests are routed throughout the country to facilitate timely processing of the requests. The scope of work covers both local and remote duties.

### 8.27.1.4 (08-25-2025) Service Requests

- (1) A service request is required for many services offered by STARS. A complete list of the services can be found in the *Request Guide* on the *STARS SharePoint* site.

#### 8.27.1.4.1 (08-25-2025) Submitting a Service Request

- (1) Requests for services are submitted through the STARS SP Request Portal site under: *New Request*.
  1. Complete the required fields, denoted with a red asterisk, and include any attachment(s), if applicable.
 

**Note:** For information on each request type, or to determine if any additional information is required, see the *Request Type Guide* on the STARS request portal site.
  2. Click "Submit" once the form is completed.

#### 8.27.1.4.2 (08-25-2025) Working a Service Request

- (1) Service requests are reviewed by the administrative gatekeepers as they are received.
 

**Note:** Any service request missing required information will be returned to the requester. A new service request will then need to be resubmitted with the missing information.
- (2) The administrative gatekeeper will assign the service request to the appropriate employee, based on the request type and internal procedures.
- (3) The assigned employee will take the following steps normally within one business day once they are assigned a service request on the *STARS SharePoint* site:
  - a. Access the service request and update the status to "Work in Process."
  - b. Review the service request and take appropriate steps to complete the request.
 

**Note:** The assigned employee will follow up on service requests that cannot be completed upon initial assignment.
  - c. Update the status field once all required actions have been taken and the assigned employee is confident the work is complete and correct.
- (4) A service request is worked in the order in which they are received. Most requests are completed within two business days; however, requests that



require STARS to reach out to contacts outside of Appeals (e.g., statutory notice of deficiency, certified mailing list, report generated software) do not have predictable timeframes.

- (5) Once the reviewer has completed their review, they must update the service request to the appropriate status:

- Complete
- Return to Requester
- Pending Corrections

Once the appropriate status has been applied, the service request is closed.

**Reminder:** All service requests must be reviewed prior to being marked complete.

8.27.1.4.3  
(08-25-2025)  
**Closing a Service Request**

- (1) There are three closing statuses for a service request:

- Completed
- Return to Requester
- Withdrawn

8.27.1.4.3.1  
(08-25-2025)  
**Completed Service Request**

- (1) Once the service requested has been completed, the assigned STARS employee must attach any requested documentation, thoroughly document their work in the "Update" field of the request, and provide the appropriate information in the "Response" field of the request.
- (2) The assigned STARS employee will update the service request status to "Reviewed."
- (3) Reviewers will monitor the *STARS SharePoint site* to identify any service requests in "Review" status that are assigned to their teams. The reviewer must review the service request and any documentation included, and confirm the appropriate actions were taken to complete the service requested.
- (4) If the service request was not properly completed, the reviewer must update the status field to "pending corrections," the error must be documented in the "Update" field of the request, and the assigned employee must be notified of the actions needed to complete the service request.
- (5) If the service request has been completed properly, the reviewer must update the status field on the service request to "completed." This will initiate a systemic email to the requester advising them the service request has been completed. The email will also include a link to view the completed service request.

8.27.1.4.3.2  
(08-25-2025)  
**Return to Requester**

- (1) A service request will be marked as "Return to Requester" when it is missing required information, or the service is not offered by STARS.

**Note:** The available services and the required information for each service is identified in the *Request Type Guide*.

- (2) The lead CP must review the service request prior to assigning it to a CP. If the service request cannot be worked based on the information provided by the requester, the lead CP must notate the specific deficient information in the "Updates" field.

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## 8.27 Shared Team of Administrative and Redaction Support (STARS)

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- (3) The lead CP must then update the status to "Return to Requester." This action will trigger a field for the lead CP to write a note to the requester, which will be included in the closing systemic email. This field will explain the reason the service request is being returned.
- (4) The lead CP must then update the "STARS Response" field with the same information contained in the email to the requester. The requester is also able to view the reason the request was returned by searching the service request section on the *STARS SharePoint site*.
- (5) The lead CP must submit the service request to send the systemic email to the requester.

### 8.27.1.4.3.3 (08-25-2025)

#### **Withdraw a Service Request**

- (1) A service request can be withdrawn at any time by the requester. The preferred method is for the requester to edit their request by going to *View Request* and double clicking on request id, then selecting the edit button on the left upper corner to ask for it to be withdrawn, or the requester can send an email to *\*AP Admin Support* and include the service ID# being withdrawn.

**Note:** Once a service request has been completed, it cannot be withdrawn.