



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 9, 2024

Control No. AP-08-0924-0021
Expiration Date: 9/9/2026
Affected IRM: 8.7.11

MEMORANDUM FOR: Director, Examination Appeals

FROM: Patrick E. McGuire /s/ *Patrick E. McGuire*
Acting Director, Case and Operations Support

SUBJECT: Elimination of ATCL Appeals Case Memorandum (ACM)
mailbox

This memorandum revises guidance on the submission of feedback documents by Appeals Team Case Leaders (ATCLs) for Large Business and International (LB&I) cases not worked in Issue Management System (IMS). Please ensure that this information is distributed to all impacted employees within your organization.

Purpose: To revise the guidance for sending the feedback documents for certain LB&I cases.

Background/Source(s) of Authority: For an LB&I case not worked in IMS, current IRM procedures require the ATCL to email the feedback documents (i.e., Appeals Case Memorandum (ACM) and related documents) to **AP ATCL ACM@irs.gov* when the case is concluded.

Procedural Change: ATCL Operations has eliminated the use of the Appeals' ATCL ACM mailbox, so the ATCL no longer sends feedback documents to the mailbox. Instead, the ATCL sends an encrypted email with the final ACM, Form 5402 and related documents to the LB&I mailbox.

Effect on Other Documents: This guidance will be incorporated into the affected IRM within two years from the date of this memorandum.

Effective Date: This guidance is effective as of the date of this memorandum.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Attachment:

Revisions to Appeals IRM

cc: www.irs.gov

8.7.11.13 Post Settlement Conference

Modify 8.7.11.13(2)

(2) The settlement reached is adequately explained in the ACM, which provides support for the basis on which a work unit is disposed. The final Appeals determination and resolution in the ACM reflect the conclusion reached by the Appeals employee with ultimate responsibility for the case. See IRM 8.6.2.2, *Introduction to Appeals Case Memos (ACMs)*.

- a. Appeals uploads the final ACM and Form 5402 and related documents in IMS. See listing in IRM 8.7.11.15. Once the case is closed in IMS, the feedback documents are made available to LB&I.
- b. For both ATCL and non-ATCL cases not worked in the IMS database, forward the ACM and related documents via encrypted e-mail to the LB&I mailbox. See IRM 8.6.2.3.4, *Routing Form 5402 and ACM Feedback to LB&I for Non-ATCL Cases*, for more information on feedback requirements for non-ATCL cases.
- ~~c. For pre-IMS and other non-ATCL cases not in the IMS database, using encrypted e-mail, forward the ACM and related documents to lbi.acm.distribution@irs.gov.~~

8.7.11.15 Closing Team Cases

Modify 8.7.11.15(2) and Eliminate 8.7.11.15(3)

(2) At the conclusions of a case not worked in IMS, the ATCL uses encrypted e-mail to forward a copy of the final ACM, Form 5402 and related documents to the LB&I mailbox.

~~(3) A central point of contact designated by the Director, ATCL Operations, maintains the Outlook mailbox. This individual uses encrypted e-mail to forward copies of the ACM, Form 5402 and related documents to the LB&I mailbox.~~