

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2020-006

May 11, 2020

Subject: Transmitting Large Files Electronically
to Department of Justice, Tax Division,
Using JEFS

Cancel Date: Upon incorporation into
CCDM

Purpose

This Notice clarifies procedures in Chief Counsel Notice CC-2019-005 for Chief Counsel attorneys to transmit large files electronically to Department of Justice, Tax Division (DOJ), using email and Justice Enterprise File Sharing (JEFS).

Procedure Clarification

[Chief Counsel Notice CC-2019-005](#) set out a procedure for using JEFS to transmit large files relating to cases already assigned to a DOJ attorney. The notice explained that JEFS should not be used to send affirmative suit recommendations or defense letters to DOJ.

Chief Counsel attorneys may continue to send affirmative suit recommendations and defense letters by zipped, encrypted email to the appropriate DOJ civil section mailbox. Occasionally, the attachments and files accompanying these letters are too large to send to DOJ via email. In those situations, Chief Counsel attorneys should send only the letter recommending affirmative suit or defense in the usual fashion to the DOJ civil section mailbox as a zipped, encrypted email attachment, and note in the email that additional attachments or files are too large to send by email. DOJ personnel will contact the Chief Counsel attorney with instructions on when and to whom to send the attachments and files via JEFS. The Chief Counsel attorney should then use the procedures set forth in [Chief Counsel Notice CC-2019-005](#) to transmit these files via JEFS.

If you have any questions about this notice, please contact Kenneth Gaul at kenneth.gaul@irscounsel.treas.gov or 202-222-5449 (government cell) in the Office of the Associate Chief Counsel (Procedure & Administration).

/s/
Kathryn A. Zuba
Associate Chief Counsel
(Procedure & Administration)

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	Electronic Reading Room
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