

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2024-001

February 23, 2024

Subject: Transmittal of Large Files Electronically to External Parties Using Kiteworks

Cancel Date: Upon incorporation into the CCDM

Purpose

This Notice announces new procedures for Chief Counsel attorneys to use Kiteworks to transmit large files electronically to external parties, including opposing counsel/taxpayers, expert witnesses and other contractors, and government agencies, including the Department of Justice. This Notice supersedes Chief Counsel Notice CC-2023-002.

Background

Kiteworks is a secure file upload system that allows Chief Counsel attorneys and other IRS employees to send large amounts of information to and from IRS and external parties, including other governmental agencies, for civil cases.

Procedure

Effective immediately, Kiteworks should be used to transmit files that are too large to send by encrypted email. Only use Kiteworks when the files to be electronically transmitted are too large to send using Chief Counsel's regular encrypted email process.

Obtaining a Kiteworks License

Kiteworks requires that the Chief Counsel employee coordinating the file transfer have a Kiteworks license. Licenses are approved and issued through BEARS. Users wishing to obtain a license should apply through BEARS at [IRS - Access Request](#). Note that any license not used to transfer files for more than 30 days will be revoked, and the user will have to re-apply for a license if they wish to use Kiteworks again. IRS has a limited number of Kiteworks licenses, and requests for a license may not be approved if no licenses are available. Employees who do not require regular Kiteworks access or who cannot obtain a license should work with a designated F&M Kiteworks Point of Contact when they need to transfer large files to external parties. A current list of the designated Kiteworks Points of Contact is located on the F&M [E-Tools SharePoint site](#).

