



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

August 17, 2017

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MEMORANDUM FOR APPEALS EMPLOYEES

FROM: Lisa Wolff /s/ *Lisa Wolff*  
Acting Director, Case and Operations Support

SUBJECT: Electronic Transmittal of Forms 5402 and Appeals Case Memos for  
SB/SE Field and Specialty Examination Cases

This memorandum serves as guidance regarding electronic transmittal of Forms 5402, *Appeals Transmittal and Case Memo*, and Appeals Case Memos (ACMs) for Small Business (SB/SE) Field and Specialty Examination cases. The guidance contained in this memorandum was previously issued as part of AP-08-1015-0008, *Electronic Storage and Transmittal of Forms 5402 and Appeals Case Memos for Small Business/Self-Employed (SB/SE) Field and Specialty Examination (Exam) Cases*. The guidance in AP-08-1015-0008 affecting IRM 8.6.2, *Appeals Case Memo Procedures*, has been incorporated. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** This guidance advances paperless processing by providing for the electronic transmittal of Forms 5402 and ACMs stored on the Appeals Centralized Database System (ACDS) for SB/SE Field Exam cases with Primary Business Codes 201 through 207 and SB/SE Specialty Exam cases with Primary Business Codes 212 through 214 to the originating functions for feedback on their work.

**Source of Authority:** This process is in accordance with the Government Records Directive, as noted in [OMB's \(Office of Management and Budget's\) memorandum](#), dated August 24, 2012, requiring agencies to eliminate paper and use electronic recordkeeping to the fullest extent possible.

**Procedural Changes:** During the case closing stage, Account and Processing Support (APS) will electronically transmit Forms 5402 and ACMs to the originating functions and otherwise follow the current guidance specified in IRM 8.20.7, *Closing Procedures*.

**Effect on Other Documents:** Appeals will incorporate this guidance into IRM 8.20.7, *Closing Procedures*, within two years from the date of this memorandum.

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

**Reminder:** The provisions of IRM 10.5.5, *IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements*, apply to ACDS information and files uploaded and stored on ACDS. Only access such information when it is required to complete official IRS duties.

**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:

Step Chart for Account and Processing Support (APS) Employees

cc: [www.irs.gov](http://www.irs.gov)

### Step Chart for Account and Processing Support (APS) Employees

Step No.	Action
1	<b>Perform closing data entry and validation.</b> Use existing procedures.
2	<b>Save ACM to computer for emailing.</b> Only when the Form 5402 instructions require APS to provide the ACM to Examination, open the ACM file attached to ACDS and save it to a temporary working folder on your computer.  The ATE will use the format "WUNO-XXXXXXXXXX-ACM" to name the ACM (substituting the case's actual WUNO for the Xs).
3	<b>Generate email to Examination function.</b> If more than one Form 5402 is attached to ACDS, select the file with the most recent date and time indicated in the file name. Open the Form 5402 and select the email option from the PDF. This will cause a new email message to open with the Form 5402 as an attachment.
4	<b>Attach saved ACM file from Step 2.</b> When applicable, attach the ACM file to the email created in Step 3.
5	<b>Send encrypted email.</b> Send the Form 5402 and any ACM via encrypted email to the feedback loop recipient identified on the Form 5402. For the subject line of the email, enter: "WUNO-XXXXXXXXXX" (substituting the case's actual WUNO for the Xs).
6	<b>Delete saved ACM from temporary working folder on your computer.</b>

**Note:** The November 4, 2014 memorandum from the Director, Policy, Quality and Case Support, entitled "SB/SE Sourced Case Feedback Loop Document Routing Instructions" provides specific routing instructions for SB/SE cases with Primary Business Codes 201 through 207 (see below). For SB/SE-sourced cases (no change from existing procedures; email address substituted for U.S. mail address):

If the Primary Business Code (PBC) is...	And the Form 5402 Instructions to APS...	Then...
201 through 207	Say "Send the Form 5402. Do not send the ACM."	APS will send both Form 5402 and the ACM to the <b>email</b> address printed on Form 5402.  <b>Note:</b> If no address is printed on Form 5402, do not send feedback loop documents. In some cases, Form 5402 serves as a brief ACM. In those cases, send only Form 5402.