



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

March 24, 2026

Control No. AP-08-0326-0009  
Expiration Date: 03/24/2028  
Affected IRM: 8.7.9

MEMORANDUM FOR IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Steven M. Martin /s/ *Steven M. Martin*  
Director, Operations Support

SUBJECT: Obsoleting the manual submission process to the Joint  
Committee on Taxation (JCT) and removing use of Form 4081

This memorandum obsoletes the manual submission process to the JCT and removes the use of Form 4081, Transmittal Memorandum Joint Committee Case, as documented in IRM 8.7.9, Joint Committee (JC) Cases.

**Purpose:** This memorandum updates IRM 8.7.9 to remove the manual submission process to the JCT and removes the use of Form 4081.

**Background/Source(s) of Authority:** Submission to the JCT is no longer done manually; therefore, the manual submission process, as documented in IRM 8.7.9, will be obsoleted. Additionally, since the JCT no longer requires the use of Form 4081, references to Form 4081 will also be removed from IRM 8.7.9.

**Procedural Change:** There will be no procedural impact since the submission process currently followed is electronic.

**Effect on Other Documents:** This guidance will be incorporated into IRM 8.7.9 within two years of 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

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

Change title of the IRM subsection and under paragraph (1), revise 4th bullet item.

### **8.7.9.8, JC Reports: Types, Format, Assembly and Submission**

(1) This subsection covers JC Reports:

- Types
  - Format
  - Assembly
  - Submission
- 

#### **8.7.9.8.1.6, Large Deficiency Case Report**

Under paragraph (1), remove subparagraph b.

- (1) Specific modifications to the regular JC report format must be made for large deficiency case JC reports as detailed below. (See IRM 8.7.9.8.1.2, Regular Report, for information about the regular JC report.)
- a. The report will be addressed to: Chief of Staff, Joint Committee on Taxation, Attention: Sr. Refund Counsel.
  - b. Only the years involved in the total deficiency will be covered in the report. Show deficiencies determined by Compliance and Appeals by year in tabular format with totals. (Columns should be added for Compliance penalties and Appeals penalties, if needed.)
  - c. To the extent that a net operating loss year produces a net operating loss deduction in excess of \$100,000 in one of the reported deficiency years, the report should cover the net operating loss year. However, this procedure will be necessary only if the loss is non-routine or controversial.
  - d. "Period Ended" field on the report: Enter the reporting period (e.g., 03/31/20xx or 09/30/20xx) in the Period Ended field on the report. Do **not** enter the actual years covered in the report. See IRM 8.7.9.5, Selection of Large Deficiency Cases for JC Review, for additional information.
  - e. The Power of Attorney (POA) and spreadsheet attachment requirements do not apply. See IRM 8.7.9.8.4.2, Large Deficiency Case Reports Assembly, and IRM 8.7.9.8.4.4, Attachments to JC Report.
- 

#### **8.7.9.8.4.1, Refund Reports Assembly**

Under paragraph (1), remove subparagraphs 1, 2, and 3.

- (1) For refund reports, place the documents in the following order from front to back:
1. Original signed and dated JC Letter
  2. Regular Tax Spreadsheet
  3. Alternative Minimum Tax (AMT) Spreadsheet

4. Additional spreadsheets, as necessary
  5. POA
  6. Form 5402
  7. ACM
  8. Schedule of Adjustments
  9. Settlement Computations
  10. Copy of Form 870/Form 870-AD, Form 890/Form 890-AD, or closing agreement (do not send originals)
  11. Other attachments, as necessary
- 

#### **8.7.9.8.4.2, Large Deficiency Case Reports Assembly**

Under paragraph (1), remove subparagraphs 1 and 2.

- (1) For large deficiency case reports, place the documents in the following order from front to back:
1. Original signed and dated JC Letter
  2. Form 5402
  3. ACM
  4. Schedule of Adjustments
  5. Settlement Computations
  6. Copy of Form 870/Form 870-AD, Form 890/Form 890-AD, or closing agreement (do not send originals)
  7. Other documents, as necessary
- 

#### **8.7.9.8.4.4, Attachments to JC Report**

Remove paragraphs (2) and (3).

- (1) Attach the following documents to the report:
- a. Spreadsheets (prepared by the TCS) for regular tax and AMT/environmental tax, unless it is a one-year case with no carrybacks or a large deficiency case report.
  - b. Additional spreadsheets will be prepared if the taxpayer has credits carried from numerous years. Separate spreadsheets will also be prepared for FTCs involving different categories or baskets. See IRM 8.7.9.9.2, Attachments to the JC Report.
  - c. A copy of the power of attorney, if applicable.  
**Note:** The POA attachment requirements do not apply for large deficiency case reports.
  - d. Form 5402
  - e. ACM
  - f. Schedule of Adjustments
  - g. Settlement Computations

- h. One copy of Form 870/Form 870–AD, Form 890/Form 890–AD, or closing agreement. (Requirements for Closing Agreements are covered in a previous subsection. See IRM 8.7.9.6.6, Closing Agreements Related to JC Cases.) Do not send original agreement forms or closing agreements.
  - i. A copy of any cited document(s), such as a technical advice memorandum, action on decision, prior ACM, any document(s) cited in a prior ACM which explains issues currently under JC review, etc. Be sure to include office memoranda, private letter rulings, general counsel memorandum, and other IRS National Office documents relied upon in settling the case. Do not forward published documents, such as revenue rulings.
  - j. A copy of any agreements (e.g., merger agreements, buy-sell agreements) involving those issues over \$100,000 which are being reported.
- (2) See the following IRM sections for report assembly instructions.
- IRM 8.7.9.8.4.1 for refund case reports
  - IRM 8.7.9.8.4.2 for large deficiency case reports

#### **8.7.9.8.5, Review and Approval by Appeals JC Program Analyst (AJCPA)**

Revise paragraph (1) and remove subparagraph c.

- (1) Once the refund or large deficiency report has been completed, but prior to submission, use encrypted email to send electronic copies of the following documents to the AJCPA for review and approval:
- a. JC report. See IRM 8.7.9.8.4.3
  - b. Attachments to JC reports. See IRM 8.7.9.8.4.4
  - c. Form 5482, Record of Disclosure (Privacy Act of 1974)

#### **8.7.9.8.6, Distribution of All JC Reports**

Revise paragraphs (1) and (4). Remove paragraphs (2), (3), and (6).

- (1) Once the AJCPA has reviewed the report (refund and large deficiency) and granted permission to transmit, the report will be signed and dated. The JC package will be assembled in accordance with IRM 8.7.9.8.4, Assembly of JC Reports.
- (2) The JC report address should include the appropriate title for the JCT:
- "The Chairman" for regular, expedite, and supplemental reports.
  - "Chief of Staff" for large deficiency case reports.
- (3) Following submission of a report to the JCT, the ATE named in the report as the contact person will keep a copy of the JC report and any related papers, such as the ACM and the examiner's report, until notified that the JCT has released the case.

#### **8.7.9.8.7, Electronic Submission of JC Reports**

Remove reference to Form 4081 in paragraph (1).

(1) This subsection covers the ATE and AJCPA procedures for submitting JC reports.

---

Remove IRM subsection 8.7.9.8.7.1, Form 4081 Transmittal.

---

### 8.7.9.8.7.2, Address and Electronic Procedures for JC Report Submission

Revised paragraph (3) and, under paragraph (3), remove reference to Form 4081 in subparagraph 2.

- (3) When the ATE receives the email from the AJCPA indicating that the package is ready to be submitted, the ATE will:
1. Create a new folder within the case folder named "JCT File" and move all electronic documents that are required in the JC package into the "JCT File." Do not include Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII) data in the filenames.
  2. Organize the files in the "JCT File" folder numerically.
 

**Note:** If the filename is green, it means the file is encrypted. To decrypt it, hover over the filename, right click, and select decrypt.
  3. Right click on the "JCT File" folder and scroll down to the "Secure Zip" feature and left click on Zip and Email New "JCT File.zip." A pop-up screen requesting the passphrase for encryption will appear.
  4. Contact the AJCPA for the passphrase naming convention.
  5. Type in the AJCPA's email address when a pop-up to a new email appears.
  6. Send the AJCPA a second encrypted email with the passphrase. For security purposes, the passphrase must be sent separately from the JCT file.
- 

### Exhibit 8.7.9-1, Appeals Joint Committee Case Report Package Checklist

Remove references to manual submission process to the JCT and Form 4081 on the checklist.

Assembly of Joint Committee Report Package	IRM Reference	Check Box
1. Original Joint Committee Report - <b>signed and dated</b> . Must include taxpayer's name, SSN or EIN, city, and state. Do not include taxpayer's mailing or street address.	IRM 8.7.9.8.3.2	
2. Attachments to the Joint Committee Report:	IRM 8.7.9.8.4.4	
a. Regular tax spreadsheet	IRM 8.7.9.9.2(1)	
b. AMT spreadsheet	IRM 8.7.9.9.2(2)	
c. Additional spreadsheets, as warranted (e.g., credits from several years or different categories of baskets)	IRM 8.7.9.9.2(1)	

for FTC purposes).		
d. Spreadsheets are <b>not</b> required for: 1) One year case with no carrybacks 2) Large deficiency case reports	IRM 8.7.9.9.2(3)	
e. POA ( <b>NOT required for large deficiency case reports</b> )	IRM 8.7.9.8.4.4	
f. Form 5402, ACM with Schedule of Adjustment, and settlement computation.	IRM 8.7.9.8.4.4	
g. One copy of Form 870–AD/Form 890–AD or one copy of Form 870/Form 890.	IRM 8.7.9.8.4.4	
If Form 870–AD/Form 890–AD is used, the form is ordinarily modified by adding the following statement: <b>"Accepted as of the date the Joint Committee on Taxation completes its review without objection or the date accepted for the Commissioner, whichever is later."</b>	IRM 8.7.9.6.5	
If Form 870/Form 890 is used, the form is ordinarily modified by adding the following statement: <b>This agreement is submitted to take effect on the date the Joint Committee on Taxation completes its review without objection.</b>	IRM 8.7.9.6.5	
<b>Do NOT obtain Form 2297 until the JC has released the case unless the Form 2297 is modified as follows: "This waiver takes effect on the date the agreement form (fill in the appropriate form number) used in this case becomes effective."</b>	IRM 8.7.9.6.5	
h. One copy of any closing agreement as to determination of tax liability; a determination covering specific matters; or a combined agreement. ( <b>Do NOT execute any closing agreement prior to JC review and concurrence.</b> )	IRM 8.7.9.6.6 IRM 8.7.9.8.4.4	
i. Copy of any cited document, such as technical advice memorandum, action on decision, prior ACM, document cited in prior ACM, which explains issue currently under JC review, etc. Be sure to include office memorandum, private letter rulings, general counsel memorandum, and other IRS National Office documents relied upon in settling the case. Do not forward published documents, such as revenue rulings.	IRM 8.7.9.8.4.4	
j. One copy of any agreements (e.g., merger agreements, buy-sell agreements) involving those issues over \$100,000 which are being reported.	IRM 8.7.9.8.4.4	

<b>Privacy Act - Form 5482 - If Applicable</b>	IRM 8.7.9.6.8	
1. a. Completed Form 5482 is forwarded to the AJCPA via encrypted email.	IRM 8.7.9.6.8(6)	
b. Copy of Form 5482 is retained in the administrative file.	IRM 8.7.9.6.8(7)	
2. Address for Joint Committee Report Letters	IRM 8.7.9.8.7.2	
a. Refund Report Letters:	IRM 8.7.9.8.7.2	
<b>The Chairman Joint Committee on Taxation Attn: Sr. Refund Counsel C:JC:3565/IR 1111 Constitution Ave. NW Washington, DC 20224</b>	Exhibit 8.7.9-3	
b. Large Deficiency Case Report Letter:	IRM 8.7.9.8.7.2	
<b>Chief of Staff Joint Committee on Taxation Attn: Sr. Refund Counsel C:JC:3565/IR 1111 Constitution Ave. NW Washington, DC 20224</b>	Exhibit 8.7.9-8	
<b>Joint Committee Reports</b>		
1. All JC reports should be <b>dated</b> and signed by ATM for AO cases or ATCL for ATCL cases.	IRM 8.7.9.8.4.3	
2. Types of Reports:		
a. Expedite Refund Report (See Exhibit 8.7.9-2)	IRM 8.7.9.8.1.1	
b. Regular Refund Report (See Exhibit 8.7.9-3)	IRM 8.7.9.8.1.2	
c. Regular Refund Report with provisionally allowed unexamined tentative refund (See Exhibit 8.7.9-4)	IRM 8.7.9.8.1.2	
d. Supplemental Report (See Exhibit 8.7.9-5)	IRM 8.7.9.8.1.3	
e. Estate Tax Case Refund Report (See Exhibit 8.7.9-6)	IRM 8.7.9.8.1.4	
f. Foreign Sales Corporation (FSC) Report (See Exhibit 8.7.9-7)	IRM 8.7.9.8.1.5	
g. Large Deficiency Case Report (See Exhibit 8.7.9-8)	IRM 8.7.9.8.1.6	

**Exhibit 8.7.9-2, Sample Expedite Refund Request Report**

**Exhibit 8.7.9-3, Sample Regular Joint Committee Report**

**Exhibit 8.7.9-4, Sample Regular Report with Provisionally Allowed Tentative Refunds**

**Exhibit 8.7.9-5, Sample Supplemental Joint Committee Report**

**Exhibit 8.7.9-6, Sample Joint Committee Estate Tax Case Report**

**Exhibit 8.7.9-7, Sample Foreign Sales Corporation (FSC) Report**

**Exhibit 8.7.9-8, Sample Joint Committee Large Deficiency Case Report**

**Exhibit 8.7.9-11, Sample Informal Referral Report - Refund in Excess of \$5,000,000 (Tentative Allowances Not Examined)**

Under Enclosures section for each of the exhibits noted above, remove the following statement, "Send the complete package using Form 4081 as per IRM 8.7.9.8.7.1"

because Form 4081 is no longer needed and IRM 8.7.9.8.7.1 is obsolete.