



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

September 19, 2022

Control No. AP-08-0922-0013  
Expiration Date: 09/19/2024  
Affected IRM: IRM 8.7.16

MEMORANDUM FOR: Director, Examination Appeals  
Director, Specialized Examination Programs and Referrals  
Director, Account and Processing Support, East  
Director, Account and Processing Support, West

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

SUBJECT: Emailing Appeals' Classification Settlement Program  
(CSP) Agreements for Compliance Monitoring

This memorandum provides interim guidance for the IRS Independent Office of Appeals (Appeals) to send Classification Settlement Program (CSP) agreements to the appropriate Internal Revenue Service (IRS) unit for monitoring taxpayer compliance with the CSP agreement. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** The purpose of this memorandum is to notify Appeals employees of the new requirement for emailing executed CSP agreements and related documents to the IRS Employment Tax-Workload Section and Delivery (ET-WSD) unit.

**Background/Source(s) of Authority:** IRM 8.7.16.5.4, Classification Settlement Program (CSP), instructs Appeals employees to mail CSP agreements and related documents to the ET-WSD unit in Florence, Kentucky. The ET-WSD unit is responsible for monitoring and follow-up activities for Appeals' CSP agreements. See IRM 4.23.6.17, Monitoring CSP Agreements, and IRM 4.23.6.18, CSP Compliance Follow-up.

**Procedural Change:** Appeals employees are required to send CSP agreements and related documents via an encrypted email, instead of mailing them, to Outlook mailbox [\\*SBSE ET-WSD Case Closing Packages](#) with the email subject "**CSP Agreement - Tax Periods 20XX03 - 20XX12.**"

**Effect on Other Documents:** This guidance will be incorporated into IRM 8.7.16, Appeals Employment Tax Procedures, 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:

Updated IRM 8.7.16.5.4(8)

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

#### **8.7.16.5.4 Classification Settlement Program (CSP)**

- (8) If a CSP agreement is executed, use Form 5402, Appeals Transmittal Case Memo, to instruct APS that a Closing Agreement is enclosed to ensure APS follows the guidance in IRM 8.13.1.6.2.3, Returns and Files. Also, include instructions for APS to send the executed CSP agreement, Appeals Case Memo (ACM), and Form 5402, *preferably combined in one PDF file*, via encrypted email to [\\*SBSE ET-WSD Case Closing Packages](#) with the subject "**CSP Agreement - Tax Periods 20XX03 - 20XX12.**" See IRM 4.23.6.17, Monitoring CSP Agreements, and IRM 4.23.6.18, CSP Compliance Follow-up.