INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 11, 2026

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MEMORANDUM FOR DIRECTOR, CASE SUPPORT

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

SUBJECT: Destroying Original Paper Case Files for Cases Worked in ACDS, Post Digitization

This memorandum issues guidance on destroying original paper case files after the documents are electronically preserved (digitized) and stored in the approved case inventory management system, Appeals Centralized Database System (ACDS). Please distribute this information to all impacted employees within your organization.

Purpose: This guidance provides procedures for the IRS Independent Office of Appeals (Appeals) Case Support employees to digitize, validate, and destroy paper case files from originating functions under the "Appeals Paperless Initiative."

Background/Source(s) of Authority: On December 23, 2022, the Office of Management and Budget (OMB) and the National Archives and Records Administration (NARA) issued M-23-07, Update to Transition to Electronic Records. The memorandum established deadlines for all agencies to adopt electronic recordkeeping requirements, including the creation and management of all (temporary and permanent) federal records in electronic formats.

The Federal Records Act, 44 U.S.C. § 3302, as amended in 2014, requires NARA to issue regulations establishing standards for digitizing records so agencies can destroy original records. NARA provides that an agency may destroy a temporary original record that was digitized and validated in accordance with established standards (see 36 CFR 1236.30). The IRS digitization rules are explained in IRM 1.15.6.17, Digitization Requirements, and IRM 1.15.6.17.1, Digitizing Temporary Records.

Procedural Change: The Shared Team of Administrative and Redaction Support (STARS) began scanning and uploading documents to Electronic Case Receipts (ECR) for upload to ACDS during the card-in process. The scanned documents were held for testing and validation. These physical files may be destroyed in compliance with IRM 1.15.6.17(16) and (17), Digitization Requirements, and IRM 8.6.1.8(2), Electronic Data Retention.

Appeals received an approved Form 15408, Digitization Validation Assessment, on September 10, 2025. This form is used to validate scheduling, technical specifications, metadata, Quality Control, repository, and legal constraint requirements are met before approval can be given to destroy original source records associated with the modernization project or initiative. Cases digitized under this approved Form 15408 do not require Form 11671, Certificate of Records Disposal for Paper or Electronic Records. However, please refer to the latest guidance from Privacy, Governmental Liaison and Disclosure (PGLD) for any updates.

Employees must follow the standard operating procedure (SOP) provided by management for destroying records currently being held. See IRM 1.15.6.17(6), Digitization Requirements. The SOP also identifies exceptions to document destruction, including records not subject to destruction, such as Trust Fund Recovery Penalty (TFRP) cases.

Effect on Other Documents: Portions of this guidance may be extended, modified, or made permanent, and incorporated into the affected IRM sections within two years from the date of this memorandum. **Any modification may include, for example, forthcoming guidance regarding the disposition of original physical case files once the electronic versions are uploaded into Appeals Case Management System (ACMS).**

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.

Distribution: FOIA Library on IRS.gov
(https://www.irs.gov/privacy-disclosure/foia-library)

cc: www.irs.gov