



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

December 22, 2020

Control No. AP-08-1220-0024
Expiration Date: 06/30/2021
Affected IRMs: 8.6.1 and 8.24.1

MEMORANDUM FOR ALL APPEALS EMPLOYEES

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

SUBJECT: Reissuance of Taxpayer First Act Access to Case Files Via Temporary
Email Procedures

This memorandum reissues guidance in Interim Guidance AP-08-0920-0019, Taxpayer First Act Access to Case Files Via Temporary Email Procedures, dated September 15, 2020. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: The purpose of this interim guidance memorandum is to ensure employees are aware that the use of email as an additional format for transmitting the redacted case file to taxpayers and their authorized representatives is permissible.

Background/Source(s) of Authority: The Taxpayer First Act was signed into law on July 1, 2019. The Act amended IRC Section 7803 and made several changes affecting Appeals. A significant change made by the Act gave Appeals one year to develop a process for providing taxpayers access to the administrative case file received from Compliance. This "access to case files" requirement applies to "specified" taxpayers as described in IRC Section 7803(e)(7)(C).

Interim Guidance AP-08-1220-0023 dated December 8, 2020, entitled Reissuance of Interim Guidance: Procedures to Accept Images of Signatures and Digital Signatures and Approval to Receive Documents by Email and to Transmit Documents to Taxpayers Using SecureZip – 12/10/2020, allows Appeals employees to accept documents via email and to transmit documents to taxpayers using SecureZip or other established secured messaging systems.

Effective Date/Effect on Other Documents: This supplemental guidance is effective as of the date of this memorandum. As a result of the Coronavirus (COVID-19) emergency, authority to receive and transmit documents by SecureZip is authorized currently through June 30, 2021. This procedural change expires on June 30, 2021, and will not be incorporated in the affected IRMs.

Procedural Change: Appeals Technical Employees (ATEs) can use email to provide access to the redacted case file. Please click on the [link](#) for instructions for securely transmitting documents electronically to a taxpayer.

If ATEs don't want to use their own IRS.gov email accounts, an organizational mailbox has been established to send an email on their behalf. Please click on the [link](#) for instructions for using the external *AP Appeals Communications mailbox.

NOTE: Email can't be used to transmit files larger than 10 megabytes.

Contact: Please email [*AP Business Systems Planning](#) with technical questions related to transmitting documents via email. Please email [*AP Security](#) with any email security related questions.

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