



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

December 22, 2022

Control No. AP-08-1222-0020
Expiration Date: 10/31/2023
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: Revised Guidance for Using Temporary Email Procedures
to Send Case Files to Taxpayers per the Taxpayer First
Act

This memorandum revises guidance in Interim Guidance (IG) AP-08-1221-0028, Reissuance of Interim Guidance Taxpayer First Act Access to Case Files Via Temporary Email Procedures – 12/21/2021, dated 12/21/2021. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: The purpose of this IG is to ensure IRS Independent Office of Appeals (Appeals) employees are aware that they may send redacted case files to taxpayers and their authorized representatives via email, using SecureZip, when no other approved electronic alternative is available.

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 is the requirement for Appeals to provide 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).

Effective Date/Effect on Other Documents: This supplemental guidance is effective as of the date of this memorandum and supersedes AP-08-1221-0028. As a result of the Coronavirus (COVID-19) emergency, authority to receive and transmit documents by SecureZip is authorized through October 31, 2023. This procedural change expires on October 31, 2023 and will not be incorporated in the affected IRMs.

Procedural Change: Appeals Technical Employees (ATEs) can email the redacted case file using SecureZip when no other approved electronic alternative is available. On the [Appeals COVID-19](#) page, click on the SecureZip_TPEmail link for instructions to transmit documents electronically to a taxpayer.

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

cc: www.irs.gov