



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

September 8, 2015

Control No. AP-08-0915-0007
Expiration Date: 09/08/2017
Affected IRMs: IRM 8.7.13
IRM 8.20.5
IRM 8.20.7

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: John V. Cardone */s/ John V. Cardone*
DIRECTOR, POLICY, QUALITY AND CASE SUPPORT

SUBJECT: Interim Guidance on Paperless e-file Case Procedures

This memorandum serves as guidance on the 100% paperless process for e-file cases originating from Electronic Products and Services Support (EPSS) in Andover. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This guidance is designed to provide stakeholders with a clear step-by-step approach of the exclusive electronic process for e-file cases.

Procedural Change: The e-file case process for cases received from EPSS will now change to an exclusive electronic means process from start to finish, as described in the attached step-by-step addendum.

Effect on Other Documents: This guidance will be incorporated into IRM 8.7.13, *e-file Cases*, 8.20.5, *Carding New Receipts*, and 8.20.7, *Closing Procedures*, within two years from the date of this memo.

Effective Date: This interim guidance becomes effective on the date of this memorandum.

Reminder: The provisions of IRM 10.5.5, *IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements*, apply to ACDS information and files uploaded and stored on ACDS. Such information should only be accessed when it is required to complete official IRS duties.

Contact: If you have any questions, please follow the existing procedures to contact an analyst by sending an email to [*AP Tax Policy & Procedure](#).

Attachment(s): AP-08-0915-0007 Attachment 1-
100% Paperless e-file Cases - Step by Step Instructions

cc: Director, Electronic Products and Services Support

www.irs.gov

100% Paperless e-file Cases - Step-by-Step Instructions

Step	Description	Notes/Information
1	e-file appeal request is received by APS from EPSS Andover via secure email	<p>Electronic Products and Services Support in Andover (EPSS), the originating function, uses encrypted e-mail to transmit the request to Appeals to email box "*AP-PQCS-AP-East-NYC ACDS Update Request" with the subject line containing a team number and initials of the EPSS employee so when Appeals "replies" the case will be identified by the specific assistor.</p> <p>Subject Line Example: T2 (Team Number) CD (assistor initials) EPSS-DOP-Appeals-To APS</p> <p>Note: Cases originating from the field will continue to use the normal procedure for sending a case to Appeals.</p>
2	e-file sanction Appeal received	The electronic case file received by email will contain all correspondence, protest, any related EIN numbers and tax years, copy of e-file application screen from TPDS, history sheet, suitability recommendation, power of attorney (if applicable) and any compliance memorandums. IDRS prints are no longer necessary.
3	Manhattan APS cards in e-file case making it ready for assignment	Once delivered via secure e-mail to Manhattan APS group mailbox, APS will assign new receipts to APS TEs to establish on the ACDS database. Once the new receipt is carded in, the APS TE will attach the electronic file received from EPSS to the ACDS database. See Step 13 for instructions. The TE will then send a secure e-mail to the Appeals Team Manager ATM in Westbury, NY, with the subject line of the email "T2 (Team Number) CD (assistor initials) EPSS-DOP-Appeals-(WUNO Number)" to inform that the case is ready for assignment.
4	ATM assigns case and notifies AO via encrypted email	ATM assigns the case on ACDS and sends notification of assignment to the Appeals Officer (AO) by encrypted e-mail.
5	AO will accept case and verify entity information	AO will accept receipt of case and verify case summary card information within 5 work days of receipt and will make determination if the case needs to be returned to EPSS or if the case is ready for Appeals' consideration. AO will generate and send Acknowledgement Letter 4301, <i>Acknowledgement Letter – ERO</i> , and attach a copy of the letter to ACDS. See Step 13 for instructions See Step 6 for naming conventions.

100% Paperless e-file Cases - Step-by-Step Instructions

Step	Description	Notes/Information
6	AO holds conference and reaches case decision	<p>The AO holds the conference and works the case to reach a decision. The AO prepares the appropriate closing letter (and a cover letter to the POA if applicable) and decision on appeal electronically. AO will attach an electronic copy of all documents as attachments to the ACDS case database (Refer to Step 13 for instructions). Any documents that are received in paper form will be converted to an electronic medium and attached to the ACDS database. Documents will be attached to ACDS and named as follows:</p> <ol style="list-style-type: none"> 1. WUNO (Followed by the WUNO number) 2. A brief description of the document <p>Example: WUNO9988765485Letter4305a</p>
7	Notification of case closure is submitted by AO to ATM via encrypted email for approval	Upon case completion, the AO will use encrypted email to the ATM to notify that the case is ready for approval and closing. Currently, AOs submit a paper file to their ATM. All closing documents will be attached and signed electronically on ACDS.
8	ATM approves settlement and case closure	ATM downloads the closing letter and decision on appeal from ACDS, approves settlement, and electronically signs decision on appeal and closing letter. ATM then uploads the approved copy and deletes the old copy. (Refer to Step 13 for instructions.) ATM inputs ACAPDATE on ACDS. ATM will sign and mail a copy of closing letter to the customer and representative, if applicable.
9	Case is assigned to an APS Tax Examiner for closing	Upon approval of the case decision, the ATM inputs the ACAPDATE and closing code which drops the case into PEAS. This case then becomes part of the APS inventory and must be assigned to an APS employee. All closing documents are attached to the ACDS database and no administrative file will follow.
10	APS performs closing actions on ACDS.	APS will make the necessary closing entries on ACDS upon receipt of the case closure.
11	APS sends the needed documents to Andover EPSS via encrypted email to internal email box *W&I EPSS OOA	<p>APS will send necessary closing documents to EPSS via internal mailbox. The mailbox address is *W&I EPSS OOA. The TE will attach a copy of the closing letter and decision on appeal (if applicable) and send by encrypted email to EPSS in Andover to the originator of the case (refer to Step 14 for instructions). The subject line of the email will include "T2 (Team Number) CD (assistor initials)EPSS-DOP-Appeals-(WUNO)-Closure to EPSS".</p> <p>Note: These procedures only apply to Andover EPSS sourced cases. Cases originating from the field will use normal procedures.</p>

100% Paperless e-file Cases - Step-by-Step Instructions

Step	Description	Notes/Information
12	Entire electronic file resides on ACDS	ATEs and TEs will not keep copies of emails or files on their computers. They may purge the temporary files once the process is complete. It will no longer be necessary to send an administrative paper file to "files", as the administrative file will be housed on ACDS. EPSS will be notified of Appeals' decision via encrypted email.
13	How to Upload/Open or Delete a Case File Attachment	<p>Follow these steps to upload/open an attachment:</p> <ol style="list-style-type: none"> 1. Click Add Attachment from a Case File Attachments entry point. The system displays Add Attachment screen. 2. Click Browse to find the document you wish to attach (saved email attachment to your desktop). 3. Click Open to select the document. 4. Enter a description in the Description field, such as "EPSS case file." 5. Click Upload Attachment. 6. The following will display: <ol style="list-style-type: none"> a. The file name is displayed as a hyperlink under the heading FileName b. The name of the person who uploaded the file is entered is displayed under the heading Name c. The description entered is displayed under the heading Description d. An option to Delete the Case File Attachment is displayed for the user who added the attachment or a user with 1801 permission to delete the attachment. e. An option to Add Attachment is displayed 7. Click on the file name hyperlink to open the file. <p>To delete an attachment, click on the option to delete the file (on the far right of the case file attachment). If you do not have the option to delete the file, you must ask either the person who added the file or an ATM or other user with permission to delete it.</p>

100% Paperless e-file Cases - Step-by-Step Instructions

Step	Description	Notes/Information
14	How to upload an attachment to an email	Follow these steps to upload an attachment to email: <ol style="list-style-type: none">1. Open the closing letter and decision on appeal (if applicable) attached to ACDS and save it to a temporary working folder on your computer.2. Generate email to EPSS using the box *W&I EPSS OOA. Attach the above files and encrypt the email.3. For the subject line of the email enter: "T2 (Team Number) CD (assistor initials)EPSS-DOP-Appeals-(WUNO)-Closure to EPSS".4. Delete saved files from your computer.