



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

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Affected IRM: IRM 8.20.7

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: Robin M. Tuczak /s/ *Robin M. Tuczak*
Acting Director, Case and Operations Support

SUBJECT: Paperless e-file Case Closing Procedures

This memorandum serves as guidance on the case closing procedures for the paperless process for e-file cases originating from Electronic Products and Services Support (EPSS) in Andover. The guidance contained in this memorandum was previously issued as part of AP-08-0915-0007, Interim Guidance on Paperless e-file Case Procedures. Portions of that memorandum have been incorporated into IRM 8.20.5, *Account and Processing Support (APS), Carding New Receipts*, and IRM 8.7.13, *E-file Cases*. Please ensure that this information is distributed to all affected employees within your organization.

Procedural Change: The case closing process for e-file cases received from EPSS is now electronic from start to finish. The case closing procedures are described in the step-by-step attachment.

Effect on Other Documents: This guidance will be incorporated into IRM 8.20.7 within two years from the date of this memorandum.

Effective Date: This guidance is effective as of the date of this memorandum.

Reminder: The provisions of IRM 10.5.5, *Privacy and Information Protection - 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: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

Attachment: Paperless e-file Case Closing Procedures - Step-by-Step Instructions

cc: www.irs.gov

Paperless e-file Case Closing Procedures - Step-by-Step Instructions

Step	Description	Notes/Information
1	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.
2	APS performs closing actions on ACDS	APS will make the necessary closing entries on ACDS upon receipt of the case closure.
3	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>
4	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.
5	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.

Paperless e-file Case Closing Procedures - Step-by-Step Instructions

Step	Description	Notes/Information
		<p>6. The following will display:</p> <ul 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 <p>7. Click on the file name hyperlink to open the file.</p> <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>
6	How to upload an attachment to an email	<p>Follow these steps to upload an attachment to email:</p> <ul 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.