



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 24, 2022

Control No. AP-08-0622-0007
Expiration Date: 6/24/2024
Affected IRM: 8.7.9

MEMORANDUM FOR APPEALS EMPLOYEES

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

SUBJECT: Appeals Procedures for Electronic Submissions to the Joint
Committee on Taxation (JCT)

Purpose: This memorandum issues guidance on IRM [8.7.9.8.7](#), Mailing of JC Reports, and the related subsections. Appeals will continue to electronically submit cases to the JCT. Please ensure that this information is distributed to all affected employees within your organization.

Background/Source(s) of Authority: During the COVID-19 Pandemic and evacuation orders, temporary procedures were established to submit cases requiring JCT review to them electronically rather than by physical shipping. Upon Appeals' Return to Office (RTO) on June 25, 2022, the JCT has requested that such cases continue to be submitted electronically.

Procedural Change: Current procedures for submitting Joint Committee (JC) reports are to mail/ship them to JCT using [Form 4081](#), Transmittal Memorandum - Joint Committee Case. See IRM [8.7.9.8.7](#). Under the revised procedures, JC reports will be submitted electronically via secure email using a password protected zip file. The Appeals Joint Committee Program Analyst (AJCPA) will forward the package to the JCT upon receipt of the secure zipped file and passphrase.

Effective Date/ Effect on Other Documents: This guidance is effective June 25, 2022, and will be incorporated into IRM 8.7.9 within two years 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](#).

Attachment: Appeals Procedures for Electronic Submissions to the Joint Committee on Taxation (JCT)

cc: www.irs.gov

8.7.9.8.7, Electronic Submission of JC Reports

- (1) This subsection covers the ATE and the Appeals Joint Committee Program Analyst (AJCPA) procedures for submitting JC reports, including the preparation of [Form 4081](#), Transmittal Memorandum- Joint Committee Case.

8.7.9.8.7.2, Address and Electronic Procedures for JC Report Submission

- (1) Use the following address on all JC reports (refund and large deficiency):

The Chairman (substitute "Chief of Staff" for "The Chairman" in the large deficiency reports)

Joint Committee on Taxation

Attn: Sr. Refund Counsel

C:JC:3565/IR

1111 Constitution Avenue, NW

Washington DC, 20224

- (2) All reports will be electronically submitted to the JCT through the AJCPA via secure email using a password protected zip file.

(a) When the ATE receives the email from AJCPA notifying that the package is ready to be submitted, the ATE will:

- (1) Create a new folder within the case folder named "JCT File," and move all the electronic documents that are required in the JC package into the "JCT File." Do not include SBU or PII data in the filenames.
- (2) Organize the files in the "JCT File" folder numerically as they would be organized if mailing the documents. The ATE's email address should be included on [Form 4081](#).
Note: If the file name is green, it means the file is encrypted. To decrypt it, hover over the file name, right click and hit decrypt.
- (3) Right click on the "**JCT File**" folder and scroll down to the "Secure Zip" feature and left click on **Zip and Email New "JCT File.zip"**. A pop-up screen will appear as follows: "Please enter the passphrase for Encryption"
- (4) Contact the AJCPA for the passphrase naming convention.
- (5) Type in the AJCPA's email address when a pop-up to a new email appears.
- (6) Send the AJCPA a second encrypted email with the password. For security purposes, the passphrase must be sent separately from the JCT file.