



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 8, 2024

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Affected IRMs: IRM 8.6.1, 8.22.4

MEMORANDUM FOR: ALL IRS INDEPENDENT OFFICE OF APPEALS
EMPLOYEES

FROM: Patrick E. McGuire /s/ *Patrick E. McGuire*
Acting Director, Case and Operations Support

SUBJECT: Reissued guidance for destroying original paper case
related documents, post-digitization

This memorandum reissues guidance on destroying original paper case related documents, including those with jurat (sworn/certified) statements, after the documents are electronically preserved (digitized) and stored in the approved case inventory management system (Appeals Centralized Database System (ACDS), or any successor approved repository such as Enterprise Case Management (ECM)). Please ensure that this information is distributed to all affected IRS Independent Office of Appeals (Appeals) employees.

Purpose: This interim guidance (IG) provides the steps and procedures for **all** Appeals employees to follow in order to determine what records should be digitized, and how and when to do so. Per guidance received from IRS, Privacy, Governmental Liaison and Disclosure (PGLD), Account and Processing Support (APS) personnel will send at closing any remaining or existing paper case records they receive to files following normal procedures. For example, if an Appeals Technical Employee (ATE) has an existing paper case file, or subsequently receives a paper case file after the effective date of this memorandum, that file would continue to be worked and eventually be closed to APS as a paper file following normal case procedures. At closing, APS will follow normal processing procedures for paper cases. As the number of electronic case files received from Compliance steadily increases, and these cases are subsequently maintained electronically in Appeals, there will ultimately be fewer, if any, remaining paper case files sent to APS.

Background/Source(s) of Authority: On June 28, 2019, the Office of Management and Budget (OMB) and the National Archives and Records Administration (NARA) issued memorandum M-19-21, Transition to Electronic Records. The memorandum

directed that Federal agencies create, retain, and manage all temporary and permanent records in electronic format by December 31, 2022.

The Federal Records Act, 44 U.S.C. § 3302, as amended in 2014, requires NARA to issue regulations establishing standards for digitizing records so that agencies can destroy original records. NARA expects agencies to transition to electronic records unless specifically precluded by law. NARA provides that an agency may destroy a temporary original record that was digitized and validated in accordance with established standards (See 36 CFR 1236.30.) The IRS digitization rules are promulgated in IRM 1.15.6.15, Digitization Requirements, and IRM 1.15.6.15.1, Digitizing Temporary Records.

OMB guidance is also clear that agencies may not deny electronic records and their related electronic signatures legal effect, validity, or enforceability merely because they are in electronic form (OMB Circular A-130.)

Procedural Change: See the Attachment for the step-by-step instructions on the digitization procedures.

Effect on Other Documents: Updated guidance will be incorporated into the primary IRM 8.6.1, Conference and Issue Resolution, by December 3, 2024. IRM 8.22.4, Collection Due Process Appeals Program, also addresses document scanning, uploading and destruction. That IRM will cross-reference IRM 8.6.1 regarding this guidance. Because this IG is more detailed, this IG is controlling.

Effective Date: This guidance is effective as 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: Destroying Original Paper Case Related Documents, Post-Digitization

cc: www.irs.gov

IRM 8.6.1.1.5 Terms and Acronyms

(2) The table lists commonly used acronyms and their definition (new acronyms only):

Acronym	Definitions
NARA	National Archives and Records Administration
RCS	Records Control Schedules (RCS 10) in Document 12990
GRS	General Records Schedules Document 12829

(3) The table lists commonly used terms and their definitions:

Term	Definitions
Bitonal	An image consisting of only pure black and pure white pixels.
Digitization	Records reproduced in accordance with standards in 36 CFR 1236.32, Digitization Standards, in order to designate the digitized version as the recordkeeping copy and destroy the original source records. See IRM 1.15.6.15, Digitization Requirements, and IRM 1.15.6.15.1, Digitizing Temporary Records.
Jurat Statements	Sworn/certified statements

8.6.1.8 Electronic Data Retention (New)

(1) This guidance provides the steps and procedures for **all** Appeals employees to follow in order to determine what records should be digitized, and how and when to do so. Per Privacy, Governmental Liaison and Disclosure (PGLD), at closing, APS personnel will send any remaining or existing paper case records they receive to files following normal procedures. For example, if an ATE has an existing paper case file, that file would continue to be worked and eventually be closed as a paper case following normal case procedures. At closing, APS will follow normal processing procedures for paper cases. As the number of electronic case files received from Compliance steadily increases, and these case receipts are subsequently maintained electronically in Appeals, there will ultimately be fewer, if any, remaining paper case

files sent to APS. See the Appeals Records Management SharePoint site for additional information and job aids.

- (2) All original paper records will be scanned (digitized) and uploaded to ACDS, a National Archives and Records Administration (NARA) approved case inventory management system. This guidance would also be applicable to any successor approved repository such as Enterprise Case Management (ECM). Records that are completely and accurately digitized according to 36 CFR 1236.34, Validating Digitization, stored in ACDS (or future case management repository), and no longer needed in paper form for legal, auditing or other business purpose (e.g., litigation hold) are eligible for destruction once digitized.

Note: "Other business purpose" includes cases of historical importance. A limited number of case files may warrant permanent retention if the case files are deemed by NARA and the IRS to be of historical importance or other unique significance to the history of federal tax records administration in the United States. If the case meets one or more of the following criteria, it may rise to the level of historical significance:

- A. It establishes a precedent and results in a major policy or procedural change.
- B. It is involved in extensive litigation.
- C. It receives widespread/significant attention from the news media.
- D. It is widely recognized for its uniqueness by specialists or authorities outside the Government.
- E. It is reviewed at length in the agency's annual report to the Congress.
- F. It resulted in large restitution amounts, affected a large portion of a community, etc.

If a case meets one or more of the above criteria, it must not be destroyed. Instead, the system/content owner should contact the PGLD Records and Information Management (RIM) Program Office at *Records Management for further assessment.

- (3) The paper records can be destroyed after the Appeals employee completes and receives the necessary approvals on Form 11671, Certificate of Records Disposal.

Note: Records may be batched on the form so that an individual Form 11671 is not required for each paper document that is eligible for destruction. See the Appeals Records Management SharePoint site for additional information and job aids on how to complete Form 11671.

- (4) Once stored in ACDS, the documents will be retained for 10 years in accordance with the Records Control Schedules (RCS 10) Document 12990, and General Records Schedules (GRS) Document 12829, then archived according to PGLD Records and Information Management Program Office (RIM) approved processes.

(5) The following table provides step-by-step instructions for scanning, uploading, and destroying properly digitized paper documents:

Step	Description	Notes/Information
1	What gets scanned?	<p>Anything essential to providing information on the resolution/settlement of the case to include:</p> <ul style="list-style-type: none"> • Any notices or determinations issued by Appeals • Tax computations • Agreement forms • Dollar amounts • Bank, credit and other financial statements • Expense and asset calculations • Documents supporting taxpayer's income and expense items • ATE's workpapers • Emails to/from Counsel that are relevant to case closure • Emails and other correspondence from the taxpayer (TP) or power of attorney (POA) that are relevant to settlement of the case • All handwritten notes, date stamps, postmark dates, and other mark-ups on the original paper record(s) • Information package containers (e.g., envelopes) • All original source records (e.g., paper correspondence submitted with letters, tax/information returns, supporting documentation, etc.) • New documents received by Appeals and paper records received from Compliance, not previously scanned/uploaded to Compliance's system
2	Proper scanning	<p>Capture all information in the original source records:</p> <ul style="list-style-type: none"> • Ensure the digitized versions can be used for all the purposes the original source records serve, including the ability to attest to transactions and activities. See IRM 1.15.6.15.1, Digitizing Temporary Records

		<ul style="list-style-type: none"> • Protect against unauthorized deletions, additions, or alterations to the digitized versions <p>The Appeals Scanning/Digitizing Job Aid on the Appeals Records Management SharePoint site includes links to guides for all known Appeals scanner types.</p>
3	Uploading	<p>Upload the documents to ACDS associated with the appropriate case. PDF or PDF/A file format is recommended. See Uploading Electronic Documents to ACDS.</p> <p>Note: ACDS has a current file size limitation of 10MB. Accordingly, you may need to break up large files into smaller files in order to upload.</p>
4	Destroying paper documents	<p>Source documents may be destroyed unless you answer yes to any of these questions:</p> <ol style="list-style-type: none"> Is the document either legislatively, legally, or contractually mandated to be maintained in paper? Is it Treasury/IRS policy directive that the document be maintained in paper? Is the paper document not owned by the IRS and needs to be returned to the originator? Is the document under suspicion of fraud or pending litigation (litigation hold), or requested under the Freedom of Information Act (FOIA)? Is the document needed for other business purposes?
5	If you answered no to all of the questions in Step 4, a-e	<p>Verify that you have a satisfactory image of the paper document including any physical amendments or annotations. If so, then the electronic copy is designated as the record copy and saved in ACDS, an authorized repository for records that do not need to be maintained for more than 10 years.</p> <p>Confirm that you scanned and uploaded to ACDS the date stamped envelope for tracking purposes if you received the document in the mail.</p> <p>Review whether the documents should not be destroyed (i.e., those that are legislatively, legally, or contractually mandated to be</p>

		<p>maintained in paper). To identify these documents, look to the document itself and check the:</p> <ul style="list-style-type: none"> • Statute, policy, contract, risk, Department of Justice (DOJ) guidance, court opinion, etc. <p>Check Interim Guidance, relevant Internal Revenue Manuals (IRMs), or contact your Information Resource Coordinator with questions.</p> <p>Validate the scanned documents by confirming the upload is the intended and complete document and is a legible and exact scan of the original.</p>
6	Is scanning in color necessary?	<p>Most documents can be scanned in bitonal, i.e., black and white, (400 dots per inch (dpi)) or grayscale. Examples where color scanning is not required:</p> <ul style="list-style-type: none"> • Letterhead that is in color • Handwritten notes • Legible signatures that are in color (red and yellow ink do not scan well and should not be used to sign documents) <p>However, if color is deemed important for accurate representation such as:</p> <ul style="list-style-type: none"> • Color maps • Color photographs • Color charts/illustrations • Highlighter markup documents • Engineering drawings, <p>then scan these in color.</p> <p>Also, scan documents in color when required to protect the evidentiary value of the records.</p>
7	Digitization completed	<p>The scanned documents are now the original documents and will not be altered. They will be retained in ACDS for 10 years per Records Control Schedules (RCS) Schedule 10, Item 33A.</p>
8	Destroying paper documents	<p>If you answered no to the questions in Step 4 a-e and followed the steps in Step 5, then the paper documents are eligible to be destroyed under General Records Schedules (GRS) Document</p>

	<p>12829, 5.2, Transitory and Intermediary Records, after the following is completed.</p> <p>Destruction of all records, paper and electronic, requires completion of Form 11671, Certificate of Records Disposal. Follow the instructions on the form or contact your Information Resource Coordinator for further assistance. See the Appeals Records Management SharePoint site for additional information and job aids.</p> <p>Note: You may batch your records for destruction (i.e., you are not required to complete an individual Form 11671 for every file you upload and want to destroy.)</p> <p>After the PGLD Record Specialist signs the form and the Information Resource Coordinator notifies you/provides the signed approval form, you may proceed with record destruction. Appeals should retain the approved Form 11671 for six years from the date of the approval.</p>
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