Department of the Treasury Internal Revenue Service Office of Chief Counsel

# Notice

## CC-2024-001

## February 23, 2024

	Transmittal of Large Files Electronically		Upon incorporation
Subject:	to External Parties Using Kiteworks	Cancel Date:	into the CCDM

#### Purpose

This Notice announces new procedures for Chief Counsel attorneys to use Kiteworks to transmit large files electronically to external parties, including opposing counsel/taxpayers, expert witnesses and other contractors, and government agencies, including the Department of Justice. This Notice supersedes Chief Counsel Notice CC-2023-002.

### Background

Kiteworks is a secure file upload system that allows Chief Counsel attorneys and other IRS employees to send large amounts of information to and from IRS and external parties, including other governmental agencies, for civil cases.

#### Procedure

Effective immediately, Kiteworks should be used to transmit files that are too large to send by encrypted email. Only use Kiteworks when the files to be electronically transmitted are too large to send using Chief Counsel's regular encrypted email process.

#### Obtaining a Kiteworks License

Kiteworks requires that the Chief Counsel employee coordinating the file transfer have a Kiteworks license. Licenses are approved and issued through BEARS. Users wishing to obtain a license should apply through BEARS at IRS - Access Request. Note that any license not used to transfer files for more than 30 days will be revoked, and the user will have to re-apply for a license if they wish to use Kiteworks again. IRS has a limited number of Kiteworks licenses, and requests for a license may not be approved if no licenses are available. Employees who do not require regular Kiteworks access or who cannot obtain a license should work with a designated F&M Kiteworks Point of Contact when they need to transfer large files to external parties. A current list of the designated Kiteworks Points of Contact is located on the F&M E-Tools SharePoint site.

#### Kiteworks Use Instructions

Detailed instructions and FAQs for using Kiteworks are available on the F&M BSP SharePoint site,

#### Department of Justice Transmittals

Kiteworks may only be used in civil cases in which a Department of Justice attorney is already assigned to the case. Coordinate the transmittal directly with the assigned DOJ attorney or with other DOJ personnel as directed by the assigned attorney.

Follow this link for special instructions for using Kiteworks with DOJ.

As was the case with the Justice Enterprise File System (JEFS), Kiteworks should not be used to send affirmative suit recommendations or defense letters to the Department of Justice Tax Division. Continue to send suit recommendations and defense letters to the appropriate Tax Division Civil Section mailbox by encrypted email. When large files are to accompany the letter, the letter should include a statement that those files will be transmitted via Kiteworks after the case is assigned to a DOJ attorney. Before transferring the files to the Tax Division, the attorney must send a notifying email to the assigned Tax Division attorney, with a copy to the appropriate Tax Division Civil Section email box.

#### Other External Transfers

Kiteworks may be used to send large files to other external parties. The recipient party will be required to set up an **id.me** account for authentication. Counsel users coordinating Kiteworks transmissions should supply external users without an **id.me** account with <u>account setup</u> <u>instructions</u>. The account setup instructions also include further steps for using Kiteworks with external parties.

#### Questions

Questions about the use of Kiteworks can be directed to John McGregor in F&M at 202-317-5078 or Aziz Khetani in F&M at 202-317-5087.

/s/

Paul T. Butler Associate Chief Counsel (Procedure & Administration)

Distribute to:		Tax Litigation staff	Tax Litigation staff & Support personnel	
	Х	All Personnel	Electronic Reading Room	
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