Department of the Treasury Internal Revenue Service Office of Chief Counsel

Notice

CC-2019-005

July 16, 2019

	Transmitting Large Files Electronically		
	to Department of Justice, Tax Division,		Effective Until Further
Subject:	Using JEFS	Cancel Date:	Notice

Purpose

This Notice announces procedures for Chief Counsel attorneys to transmit large files electronically to Department of Justice, Tax Division (DOJ), using Justice Enterprise File Sharing (JEFS).

Background

JEFS is a secure file upload system that allows Chief Counsel attorneys to send large amounts of information to DOJ for civil cases without having to mail discs or paper files. JEFS should only be used when the files to be electronically transmitted are too large to be sent using Chief Counsel's regular encrypted email process.

Procedure

JEFS may only be used in civil cases in which a DOJ attorney is already assigned to the case. JEFS should not be used to send affirmative suit recommendations or defense letters to DOJ.

F&M maintains a list of F&M employees who are authorized and trained to send files to DOJ via JEFS on behalf of field attorneys. The list is available in the JEFS Instructions document at <<u>this link</u>>. The field attorney should contact the appropriate F&M employee for assistance and provide F&M with the zipped and encrypted file(s) to be sent to DOJ. National Office attorneys who wish to use JEFS to send files to DOJ should contact P&A Branch 8 for assistance.

Before the JEFS transmission, the Chief Counsel attorney must send a notifying email to the assigned DOJ attorney, with a copy to the appropriate Tax Division Civil Section email box. The email should include the encryption password and any other pertinent information needed. After the files are transmitted, the Chief Counsel attorney must follow up to alert the assigned DOJ attorney that the files were sent, and to confirm that they were received.

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel	
	X All Personnel	Electronic Reading Room	
Filename:	CC-2019-005	File copy in: CC:FM:PFD	

Any questions from field attorneys about the use of JEFS can be directed to Joe DeLay in F&M at 205-912-5465. Questions about DOJ coordination or JEFS policies can be directed to Kenneth Gaul in P&A at (202) 317-5338.

/s/___

Kathryn A. Zuba Associate Chief Counsel (Procedure & Administration)