



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.27.2

AUGUST 25, 2025

## EFFECTIVE DATE

(08-25-2025)

## PURPOSE

- (1) This transmits a new IRM 8.27.2, Shared Team of Administrative and Redaction Support (STARS), Redaction Support.
- (2) Referenced IG AP-08-0624-0011, *Revised Guidance for Taxpayer First Act (TFA) Access to Case Files*. For additional information see IRM 8.6.1, Conference and Issue Resolution.

## MATERIAL CHANGES

- (1) This new IRM chapter is developed to provide case processing and inventory management guidelines for Appeals government information specialists (case redaction specialist).

## EFFECT ON OTHER DOCUMENTS

This is a new IRM section 8.27.2, Shared Team of Administrative and Redaction Support (STARS), Redaction Support

## AUDIENCE

Independent Office of Appeals (Appeals) employees

Steven M. Martin, Director, Operations Support



8.27.2

Redaction Support

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8.27.2.1  
(08-25-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** Provides case processing and inventory management guidelines for the Independent Office of Appeals (Appeals).
- (2) **Audience:** Guidance for Appeals employees involved with Taxpayer First Act (TFA) case redactions.
- (3) **Policy Owner:** Appeals Policy is under the Director, Operations Support (OS).
- (4) **Program Owner:** Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization and is under the Director, Policy, Planning, Quality and Analysis (PPQ&A).
- (5) **Primary Stakeholders:** Shared Team of Administrative and Redaction Support (STARS), Redaction Support, controls the redaction support process. All STARS employees responsible for the case redaction process are stakeholders in the program.
- (6) **Program Office Contact Information:** Appeals employees should follow established procedures on *How to Contact an Analyst*. All other employees should refer to the Product Content Owner provided on the Product Catalog Information page for this IRM.

8.27.2.1.1  
(08-25-2025)  
**Background**

- (1) On September 16, 2018, a *Memorandum of Understanding* (MOU) was signed to realign the prior Appeals clerical staff to the case processor position under Shared Administrative Services (SAS). SAS changed its name to Shared Team of Administrative & Redaction Support (STARS).
- (2) In October 2024, Case and Operations Support was reorganized under Case Support (CS) and under Operations Support (OS). CS includes the STARS and Account and Processing Support (APS) functions. OS includes Business Systems Planning, Education and Knowledge Management, Human Capital and Finance, and PPQ&A, which includes Appeals Quality Measurement System.
- (3) The Director, CS, oversees APS and STARS.
- (4) The Taxpayer First Act (TFA) was passed and signed into law on July 1, 2019. TFA amended *Internal Revenue Code (IRC) 7803*, by adding *IRC 7803(e)(7)*, Access to Case Files. This provision requires that Appeals ensure “specified taxpayers,” as defined in *IRC 7803(e)(7)(C)*, are provided access to the non-privileged portions of the case file regarding the disputed issues (other than documents provided by the taxpayer to the IRS) no later than 10 calendar days before the date of their scheduled conference. Appeals established the procedures contained in this IRM to comply with the statute and document compliance.
- (5) The STARS redaction teams were established as the primary source to address the redaction of the nonprivileged portion of the case file under TFA.
- (6) Appeals implemented the case file access process required by TFA for conferences after July 1, 2020.
- (7) The mission of Appeals is to resolve tax controversies, without litigation, on a basis which is fair and impartial to both the government and the taxpayer in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the IRS. Appeals accomplishes its mission by considering protested and tax court cases and negotiating settlements in a manner

## 8.27 Shared Team of Administrative and Redaction Support (STARS)

which ensures Appeals employees act in accord with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. See IRM 8.1.1.2, Accomplishing the Appeals Mission.

- (8) The mission of STARS is to provide excellent, timely, and accurate administrative and redaction support to all Appeals employees.
- (9) Government information specialists (case redaction specialists) provide redaction services to all areas of the Appeals organization. The redaction services are available for both TFA and Respond Directly. For more information *see Respond Directly*. Visit Appeals' *Shared Team of Administrative & Redaction Support* web page for more information on the duties of the administrative shared support staff and to request administrative support.

### 8.27.2.1.2 (08-25-2025)

#### Authority

- (1) The following items provide the authority for case work processed by the STARS Redaction Team:
  - IRC 7803(e)(7)
  - 26 USC 6103
  - Privacy Act (PA), 5 USC 552a
  - 26 CFR 301.9000-1 through 26 CFR 301.9000-4
  - Delegation Order 11-2 (Rev 5), Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents found in IRM 1.2.2.12.2
  - IRM 8.6.1.2.1, Taxpayer First Act Access to Case File

### 8.27.2.1.3 (08-25-2025)

#### Roles and Responsibilities

- (1) The Director, CS, is the executive responsible for monitoring short and long-range tax administration policies, programs, strategies, and objectives for CS.
- (2) The Director, STARS, is responsible for oversight and management of program operations, case processing, project management, and program development of the TFA program.
- (3) The supervisory government information specialists are frontline managers responsible for the day-to-day oversight of the case and program work of the redaction team, including front-line supervision of lead government information specialists (leads), senior government information specialists (senior case redaction specialists) and government information specialists (case redaction specialists).
- (4) The senior case redaction specialists and case redaction specialists are responsible for their assigned inventory providing timely responses to assigned casework following relevant laws, authorities, and guidance.

### 8.27.2.1.4 (08-25-2025)

#### Program Management and Review

- (1) PPQ&A provides trend and data summary reports for Appeals.
- (2) STARS runs reports from their SharePoint site weekly and monthly.

### 8.27.2.1.5 (08-25-2025)

#### Program Controls

- (1) STARS program oversight also includes participation in operational and evaluative reviews.

8.27.2.1.6  
(08-25-2025)  
**Terms/Definitions/  
Acronyms**

- (1) The table below lists common acronyms/terms/definitions used throughout this IRM.

Acronyms/Term	Definition
ACDS	Appeals Centralized Database System
Administrative File	A file consisting of one or more examined tax returns of a taxpayer, the report of examination, and all papers, correspondence, and other documents relative to the taxpayer's liability for the year or years involved. An administrative file may also consist of collection related documents such as history, correspondence, financial information, and other documents related to collection action taken on the taxpayer and the relevant tax periods.
APS	Account and Processing Support, the unit responsible for processing cases in Appeals.
ATE	Appeals Technical Employee
BBA	Bipartisan Budget Act
CAP	Collection Appeal Program
CDP	Collection Due Process
CARATS	Case Activity Record and Automated Timekeeping System. CARATS, a sub-system of ACDS, is used by ATEs to record case activity, case time, and prepare time sheets.
CS	Case Support
Non-Docketed Case	A protested case in which the taxpayer has not filed a petition with the United States Tax Court.
OS	Operations Support
OIC	Offer In Compromise
PENAP	Penalty Appeals
SEPR	Specialized Examination Programs and Referrals
SP	SharePoint

## 8.27 Shared Team of Administrative and Redaction Support (STARS)

Acronyms/Term	Definition
STARS	Shared Team of Administrative and Redaction Support
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
TFA	Taxpayer First Act
TFRP	Trust Fund Recovery Penalty
WUNO	Work Unit Number

8.27.2.1.7  
(08-25-2025)

### Related Resources

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about TBOR, see *Taxpayer Bill of Rights*.
- (2) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will collaborate with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Legal Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.
- (3) Additional sources of procedural guidance for redaction are available as provided below:
  - IRM 11.3.2, Disclosure to Persons with a Material Interest
  - IRM 11.3.3, Disclosure to Designees and Practitioners
  - IRM 11.3.9, Exempt Organizations
  - IRM 11.3.13, Freedom of Information Act
  - IRM 11.3.40, Disclosures Involving Trust Fund Recovery Penalty Assessments
  - IRM 11.3.41, Disclosure Case Processing and Inventory Management

8.27.2.2  
(08-25-2025)

### STARS Structure

- (1) The STARS organization includes two functions: The administrative shared support staff, covered in IRM 8.27.1, Administrative Support, and the case redaction staff support covered in this IRM.
- (2) The administrative shared support staff provides case processing, administrative, and clerical support to all areas of the Appeals organization. Visit Appeals' *Shared Team of Administrative & Redaction Support* web page for more information on the duties of the case processor and to request administrative support.



- (3) Case redaction specialists provide redaction services to all areas of the Appeals organization. The redaction services offered include both TFA, IRC 7803(e)(7) and under *Respond Directly*.

8.27.2.3  
(08-25-2025)  
**Scope of Work**

- (1) STARS uses a shared support model to provide administrative support to all of Appeals. STARS personnel are a shared resource. Services offered by STARS are requested through the STARS SP request portal site. Once submitted, the requests are routed throughout the country to facilitate timely processing of the requests. The scope of work covers both local and remote duties.

8.27.2.4  
(08-25-2025)  
**Inventory Management**

- (1) Inventory management techniques and time utilization skills are fundamental aspects of a case redaction specialist's duties and responsibilities.
- (2) Effective workload management involves using a basic planning system to calendar, plan, schedule, and complete work assignments in a timely and efficient manner. Managing work assignments includes, but is not limited to, the following:
  - a. Prioritizing and working cases in the most expeditious manner, consistent with management expectations.
  - b. Participating in training sessions or development.
  - c. Effectively managing changing priorities.
  - d. Informing manager when situations arise that may cause delays.
  - e. Handling interruptions in a manner that minimize their effects on daily work assignments.

8.27.2.4.1  
(08-25-2025)  
**Inventory Management  
Requirements for STARS  
Case Redaction  
Specialists and Senior  
Case Redaction  
Specialists**

- (1) Conduct timely, quality case documentation. Use the STARS SP site to record actions and decisions taken on cases. It is extremely important that casework documentation be clear, accurate, concise, complete, and timely. Record entries the day the action occurs or as soon as practical thereafter. Upload TFA files to ACDS with the applicable WUNO.
- (2) Case redaction specialists and senior case redaction specialists must keep their inventory current, review inventory reports weekly, and document actions taken and needed. Effective inventory and workload management is paramount.

8.27.2.4.2  
(08-25-2025)  
**Inventory Management  
System**

- (1) TFA casework is processed through inventory management systems designed to help IRS comply with legal requirements for processing requests for information. These systems accommodate all TFA case type processing, allows for electronic processing of images, use of redaction tools, and facilitation of managerial and secondary review.
- (2) TFA casework is received through a service request input by an Appeals employee in one of the inventory management systems used by STARS. TFA casework is managed as a "corporate asset," meaning any case, from any geographic location, can be assigned out to any case redaction specialists or senior case redaction specialists across the nation.

8.27.2.5  
(08-25-2025)  
**Case Processing  
Procedures for STARS**

- (1) Overview: TFA casework processing includes requests from specified taxpayers for various compliance files from Collection Appeals, Examination Appeals and Specialized Examination Programs and Referrals (SEPR).

## 8.27 Shared Team of Administrative and Redaction Support (STARS)

- (2) Processing disclosure casework for case redaction specialists and senior case redaction specialists under TFA consists of four basic steps:
  1. Checking in a case.
  2. Reviewing, researching and redacting.
  3. Making corrections (if applicable).
  4. Shipping a response and closing the case.
- (3) Each of the various case types as well as the four basic steps for processing these cases listed above, will be discussed in greater detail later in this IRM. Some case types, however, may have additional case processing considerations.
- (4) There are four available shipping methods for TFA files. They include:
  - EEFax - preferred if case file is 150 pages or less (150 pages is the limit for faxes)
  - Flash Drive (USB) - preferred if case file is more than 150 pages and taxpayer has access to a computer
  - PDF File - used for transmittal via Secure Messaging or any other authorized secure electronic communication method
  - Hard Copy – used as a last resort if the taxpayer or representative does not have access to a computer or an EEFax or prefers a hard copy

**Note:** See the case processing step-by-step guide for the specific instructions involved for each type of shipping. Case redaction specialists should contact their lead or manager for assistance with the case file access guides.

### 8.27.2.6 (08-25-2025) Redaction Process

- (1) STARS receives redaction requests from Collection Appeals, Examination Appeals, and SEPR.
- (2) The ATE determines if a taxpayer is a specified taxpayer and offers an opportunity to view the nonprivileged portion of the administrative file related to the disputed issues.
- (3) When the taxpayer requests access:
  - a. The ATE determines the documents that pertain to the disputed issues from the administrative file.
 

**Note:** This does not include information that was previously submitted by the taxpayer.
  - b. The ATE submits a redaction request to STARS Administrative Support. See IRM 8.27.1.4.1, Submitting a Service Request, for specific instructions on submitting a request for redaction.
- (4) The ATE submits the administrative file to STARS for redaction.

### 8.27.2.6.1 (08-25-2025) Collection Cases

- (1) Below are the most common types of Collection files redacted in STARS:
  - Collection Appeals Program (CAP). CAP cases are time sensitive and are given priority processing by STARS. There is a 5-day turnaround goal from assignment to delivery of the redacted file
  - Collection Due Process (CDP)

- Offer-In-Compromise (OIC)
- Trust Fund Recovery Penalty (TFRP)

- (2) Additional guidance on the redaction process, including common forms and specific areas of concern in the above file types, are available in the case file access guides found on the STARS OneNote. Case redaction specialists should contact their lead or manager for assistance with the case file access guides.

8.27.2.6.2  
(08-25-2025)  
**Exam Cases**

- (1) Below are the most common types of Exam files redacted in STARS:

- Docketed Exam Cases – require contact with the assigned Counsel Attorney – See IRM 8.27.2.7.2, Additional Check In Process for Docketed Cases
- Non-Docketed Exam Cases
- Tax Equity and Fiscal Responsibility Act (TEFRA)
- Bipartisan Budget Act (BBA)
- Penalty Appeals (PENAP)

- (2) Additional guidance on the redaction process, including common forms and specific areas of concern in the above file types, are available in the case file access guides found on the STARS OneNote. Case redaction specialists should contact their lead or manager for assistance with the case file access guides.

8.27.2.6.3  
(08-25-2025)  
**Specialized Examination Programs and Referrals (SEPR) Cases**

- (1) Below are the most common types of SEPR files redacted in STARS:

- Innocent Spouse
- Report of Foreign Bank and Financial Accounts (FBAR)
- Penalty Appeals (PENAP)
- Tax Exempt and Government Entities (non-determination cases)

- (2) Additional guidance on the redaction process, including common forms and specific areas of concern in the above file types, are available in the case file access guides found on the STARS OneNote. Case redaction specialists should contact their lead or manager for assistance with the case file access guides.

8.27.2.6.4  
(08-25-2025)  
**Type of Cases Not Included in TFA for Redaction**

- (1) The following case types are not included in TFA redactions because in these cases gross receipts and adjusted gross income (AGI) data are not applicable or conferences are not held:

- Estate and Gift cases
- Collection Due Process Timeliness Determinations
- Freedom of Information Act cases
- E-file cases Preparer Tax Identification Number (PTIN) cases, not cases which include e-filed returns)
- Return Preparer cases
- Tax Exempt and Government Entities (determination cases)

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### 8.27.2.7 (08-25-2025) **TFA Request Process**

- (1) TFA requires STARS to include an initial analysis, review and redacting the administrative file, making corrections (as appropriate), managerial review and approval and delivery of the redacted administrative file. This process can take from one day to several months, depending on the quantity of the nonprivileged portion of the administrative file that needs to be redacted. The goal of STARS is to process all redaction requests within 60 days.

### 8.27.2.7.1 (08-25-2025) **TFA Request Initial Analysis**

- (1) The initial step in processing a TFA request is checking in a case. The case redaction specialist will receive a systemically generated email which indicates a case was assigned.
- (2) The case redaction specialist must document the following in the case notes section of the STARS SP site:
  1. Request ID # - REQ ID
  2. Request Date - REQ DATE
  3. Priority Type - PRIORITY TYPE (Docketed, CAP, Exam, TFRP, etc.)
  4. Who Requested the File - WHO REQ
  5. Request Type - REQ TYPE
  6. Conference Date - CONF DATE
  7. Work Unit Number - WUNO
  8. Number of pages - # OF PAGES
  9. Taxpayer (TP) - TP
  10. Power of Attorney (POA) - POA
  11. Case First In First Out (FIFO) priority - CASE FIFO PRIORITY
- (3) Access ACDS and search by WUNO and National Office, as well as open and closed requests.
- (4) Create a folder in the shared drive using the following naming convention TFA\_123456\_Name. Inside this folder, create three separate sub folders with the following naming conventions:
  - TFA\_123456\_NAME\_Original
  - TFA\_123456\_NAME\_Marked for Redaction
  - TFA\_123456\_NAME\_Redacted
- (5) Save the files for redaction and letters 6271/6270 from ACDS to the original folder on the shared drive and do NOT change the name. While saving, the case redaction specialist must verify the original files from ACDS are complete and not corrupted.
- (6) Access the letter(s) to verify and perfect. This includes, but is not limited to, ensuring the letter(s) is/are addressed to the correct TP/POA, ensuring that the salutation is correct, the signature is valid, remove blank enclosures, verify consistent use of upper and lower case letters, perfection of spelling/grammar errors, and ensure the correct selectable paragraph was used by the ATE based on the requested delivery method.
- (7) Open RedactXpress (RX) and upload the files for redaction with the proper naming conventions.

8.27.2.7.2  
(08-25-2025)  
**Additional Check-in  
Process for Docketed  
Cases**

- (1) If during initial analysis it is determined the TFA request is a docketed case, the case redaction specialist must reach out to IRS Counsel by email providing them the opportunity to review the proposed redactions for the case files prior to being released to the TP/POA.

- (2) The following steps are to be taken when a docketed request is received:

- a. Send an encrypted email to the Counsel attorneys that could be listed on ACDS, the petition, the answer and or on the United States Tax Court website (Dawson). Send the email with high importance and request a read receipt. If Counsel has not responded within 10 business days, a follow-up email should be sent. If Counsel has not responded to the follow-up email, a second follow-up email should be sent. The second email will allow an additional 10 business days, indicating that if no response is received by the 10th business day it will be deemed that Counsel does not want to review the file. The managers/leads do not need to be copied on the emails to Counsel.

**Note:** To find the Counsel attorneys listed on the Tax Court's website: enter the docket number and select "Printable Docket Record." The names of the Counsel attorneys appear on the Printable Docket Record under Respondent's Counsel.

**Note:** See Exhibit 8.27.2-1, Counsel Email Template, for the required language to be used in the email to Counsel.

- b. Document actions in the case notes section of the appropriate inventory management system. Include that the email was sent, why it was sent, and to whom it was sent.

**Example:** Sent email to Counsel attorney for an opportunity to review proposed redactions - awaiting response.

- (3) Once a response is received from Counsel, notate in the appropriate inventory management system.

**Example:** That Counsel did or did not request the file to review.

- (4) If Counsel does **not** want to review the file, no further action is needed. If Counsel **does** want to review the file, the case redaction specialist will prepare the files for Counsel review after receiving manager approval of the proposed redactions.

8.27.2.7.3  
(08-25-2025)  
**Review and Redacting**

- (1) Throughout the review and redaction process, the case redaction specialist must document all actions in the STARS SP case notes section. This includes, but is not limited to, notating when redactions are started, the progress of the review at the end of each day, research performed, Counsel responses, guidance from leads or managers, and when redactions are completed.
- (2) Open the RX file from the "Marked for Redaction" folder on the shared drive folder for the specific case.
- (3) Read and review the entire file, making the appropriate redactions including, but not limited to:
  - Official Use Only (OUO)
  - Information outside the scope of the authorization

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- Information pertaining to other taxpayers
- Privacy protected information (Accurint)
- Counsel memos, interactions, emails and advice

**Note:** Do not redact blank pages

- (4) As the review is being conducted, the case redaction specialist must document all employees named throughout the file (name/series/if contact was made). The list must be documented on SP. If the list contains more than 20 employees, a separate Word document must be prepared and uploaded to SP.
- (5) Save the files in the “Marked for Redaction” folder.
- (6) A second review of redactions must be conducted by the case redaction specialist prior to submitting the case for formal review. This second review of redactions must be documented in the case notes section of SP.
- (7) Once the second review is complete, the case redaction specialist must take the following steps on SP:
  1. Document actions in the case note: “I have completed the redactions and saved the files in the Marked for Redaction folder in the shared drive. Case is ready for review.”
  2. Update date completed.
  3. Add time spent reviewing/redacting the case file(s) (in 15 minute increments).
  4. Change status to “Review.”
  5. Change email gatekeeper to “YES.”
  6. Click “Submit.”
- (8) The case redaction specialist must then send an email to the \*AP STARS RD READY4REVIEW mailbox, advising the case is ready for review, using the suggested language below:
  - For CAP/Docketed/Short Statute: Subject: T(1, 2 or 3) Ready for Review - CAP/TFA XXXXXX/CONF Date/PGS/WUNO XXXXXX.
  - For all other case types: Subject: T(1, 2 or 3) Ready for Review - TFA XXXXXX/CASE TYPE (i.e. TFRP)/CONF Date/PGS/WUNO XXXXXX.

**Note:** If a high priority case, (CAP/Short Statute) send the email with High Importance.

  - Body: I have completed the redactions for TFA XXXX and saved the files in the marked for redaction folder in the shared drive. SP has been updated and the case is ready for review.

### 8.27.2.8 (08-25-2025) Making Redaction Corrections

- (1) When a case is returned for corrections, the case redaction specialist or senior case redaction specialist must access the case on the shared drive and take the following steps:
  1. Open the file in the “Marked For Redaction” folder (it should be named “Final Review”).
  2. Make any required corrections to the applicable document(s).

**Note:** Leave any highlights, sticky notes, review notes, or comments that may have been put on by a reviewer.



- (2) Once corrections have been made, compare the corrections found in the email to the case files to ensure none were missed prior to submitting for final approval. Save the file in the "Marked for Redaction" folder and add the word "corrected" to the end of the file name.
- (3) The case redaction specialist must access SP and take the following actions:
  1. Change the status to "Review."
  2. Add a note using the following suggested language: "I have completed the corrections and added the corrected file to the marked for redaction folder in the shared drive, emailed manager/lead, case is ready to review."
  3. Change Email Redactor Gatekeeper Indicator to "YES."
- (4) Once SP has been updated and the case is ready for final review, respond to the correction email received from the manager or lead taking the following steps:
  1. Hit "Reply All."
  2. Update the subject line of the email to remove "Corrections Needed" and add "Corrections Completed."
  3. Add the following suggested language to the email: "I have made the corrections below and added the corrected file to the marked for redaction folder in the shared drive for review."

8.27.2.9  
(08-25-2025)  
**Case Approved for  
Issuance**

- (1) Once a case has been approved by the manager, open the "Marked for Redaction-Corrected" or "Final Review" RX file in the shared drive folder.
- (2) Right click on each file and select the "Print" option.
- (3) To create a **Redacted File**:
  1. Select Print to PDF.
  2. Select "Opaque."
  3. Un-check "Auto Rotate."
  4. Select "Preview Pages" to ensure file will be saved correctly.
  5. Select "OK."
  6. Save your file with the naming convention:  
TFA\_NAME\_001\_REDACTED.
- (4) To create a **Marked for Redaction File**
  1. Select "Print to PDF."
  2. Select "Translucent " or "Transparent."
  3. Un-check "Auto Rotate."
  4. Select "Preview Pages" to ensure file will be saved correctly.
  5. Select "OK."
  6. Save your file with the naming convention: TFA\_NAME\_001\_MARKED FOR REDACTION.
- (5) Optimize the Adobe printed files before uploading to ACDS.
- (6) Date the letter 6271 and letter 6270 (if applicable) and save in the Redacted folder with the naming convention TFA\_NAME\_LETTER 627X\_DATED.
- (7) Re-review the "redacted" files prior to sending for missed redactions, page conversion errors during the redacting/saving process by Adobe, etc.

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- (8) Delete original 627X letters from ACDS.
- (9) Delete original files (TFA) from ACDS if it is a Scan & Redact case.
- (10) Follow the delivery method guides in the standard operating procedures found on the STARS SP site.
- (11) Once the case redaction specialist receives the "CASE IS CLOSED" email the responsive documents and letter(s) can be printed and mailed.

### 8.27.2.10 (08-25-2025) **Case Approved Pending Counsel Review**

- (1) Once all corrections are made and all approvals have been received, the case redaction specialist will prepare the files for Counsel review following the steps below:
  1. Create a new folder inside the "Marked for Redaction" folder with the naming convention: TFA\_NAME\_FILES SENT FOR COUNSEL REVIEW.
  2. Obtain a marked for redaction file. Optimize and save the file in the new folder with the following naming convention: TFA\_NAME\_001\_MFR\_OP.
  3. Forward the approval email chain to the Senior Disclosure Analysts (SDAs) and change the subject line to "Ready for Counsel Review."
  4. Document the actions taken on SP using the following suggested language: "Created new folder for Counsel review files, optimized marked for redaction files and sent an email to the SDA."

### 8.27.2.11 (08-25-2025) **TFA Administrative File**

- (1) For TFA purposes, the case file under consideration is the file provided by IRS Compliance. Some considerations include:
  - The ATE should remove materials generated by Appeals from the case file prior to submitting a STARS request.
  - For paper files, no additional electronic databases need to be searched for, or included as part of, the file.
  - The administrative file includes the collection case history even if not provided by Compliance. If the ATE accessed the history for consideration of the disputed issues, then the portions of case histories accessed must be included in the documents sent for redaction.

### 8.27.2.12 (08-25-2025) **What is not included in the Administrative file to be redacted**

- (1) Under TFA the administrative file should not include:
  - Taxpayer provided documents: Any documents submitted to the IRS by the taxpayer or their authorized representative
  - Information that is not related to the disputed issues raised by the taxpayer/representative



### Exhibit 8.27.2-1 (08-25-2025) Counsel Email Template

Include **TFA XXXXX** and **Docket #** in the Subject Line.

We have received a request under the Taxpayer First Act (TFA) for a copy of the administrative file pertaining to the following:

TP Name:

Social Security Number (SSN) and/or Employer Identification Number (EIN):

POA (if requested by the POA):

Total Pages:

Conference Date:

Since this is a docketed case and you are the Counsel attorney assigned to this case, we are offering you the opportunity to review our proposed redactions prior to us sending the file to the taxpayer and/or POA. Please keep in mind that under TFA the TP or POA has the right to receive the nonprivileged portion of the file **10** days prior to their first appeals conference. Please let me know if you would like to review our proposed redactions. Negative responses are required. Thank you.

Please Note: We are currently reviewing/redacting the requested files so it may be a few weeks before we forward the "Marked for Redaction" files to you for your review.

**Reminder:** The email must be encrypted, sent with "High Importance" and a read receipt request should be requested. A follow-up email must be sent to Counsel, if there is no response received within 10 business days. The managers/leads do not need to be included on the email to Counsel.

