



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 29, 2022

Control No. AP-08-0622-0008
Expiration Date: 06/29/2024
Affected IRMs: IRM 8.6.1, 8.24.1

MEMORANDUM FOR: Taxpayer-Facing Employees of the IRS Independent Office of Appeals

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

SUBJECT: Taxpayer Digital Communications – Mandatory Requirement to Offer Secure Messaging

This memorandum supersedes interim guidance (IG) AP-08-0621-0016, Reissuance of Appeals Taxpayer Digital Communications Secure Messaging Pilot, dated June 4, 2021. All IRS Independent Office of Appeals (Appeals) managers and technical employees in IR and GS job series: 0930, 0110, 1101, 0512, 0526 and 0801, who interact with taxpayers and representatives are required to offer Taxpayer Digital Communications Secure Messaging (TDC SM) to taxpayers and their representatives as a means of communicating with Appeals.

Purpose: The purpose of this IG is to provide guidance on the mandatory requirement for Appeals Employees to offer taxpayers/representatives the option to use TDC SM as an additional tool to communicate with Appeals regarding their case while under Appeals' consideration.

Background/Source(s) of Authority: From September 28, 2020 to October 30, 2021, Appeals conducted a pilot to test the use of TDC SM to digitally interact with taxpayers in a secure manner. Appeals received positive feedback from taxpayers/representatives and Appeals Technical Employees (ATEs). The IRS committed to expanding digital services including secure two-way messaging in its [Taxpayer First Act Report to Congress](#) in January 2021, and Appeals prioritized the expansion of TDC SM in the [Fiscal Year 2022 Independent Office of Appeals Focus Guide](#).

Procedural Change: To improve the taxpayer experience by meeting their expectations of secure, digital interaction with Appeals, we are expanding the use of TDC SM to all managers and technical employees in IR and GS job series: 0930, 0110, 1101, 0512, 0526 and 0801, who interact with taxpayers/ representatives. This two-way messaging platform offers safety and security, is free and convenient, and

allows taxpayers/representatives to connect and exchange documents anytime, from anywhere, using any device connected to the internet.

See attachment for details of this procedural change.

Effect on Other Documents: This guidance will be incorporated into IRM 8.6.1, Conference and Issue Resolution, within two years from the date of this memo. IRM 8.24.1 will cross-reference IRM 8.6.1 regarding this guidance. This memorandum supersedes interim guidance (IG) AP-08-0621-0016, Reissuance of Appeals Taxpayer Digital Communications Secure Messaging Pilot, dated June 4, 2021.

Effective Date: This guidance is effective as of the date of this memorandum.

Contact: Appeals employees can visit the [TDC page](#) on the Appeals website, or follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

Attachment:
Procedural Changes

Distribution:
cc: www.irs.gov

Procedural Changes:

All Affected Taxpayer-Facing Appeals Employees:

1. All Appeals managers and technical employees in IR and GS job series: 0930, 0110, 1101, 0512, 0526 and 0801, who interact with taxpayers/representatives (TP/Rep), are required to request access to TDC SM by submitting a [BEARS](#) request for PROD USERS TDC APPEALS (TDC APPEALS (PROD)). Additional Information on requesting access and using TDC SM is available on the [TDC page](#) on the Appeals Website.
2. Once the BEARS request is approved and processed, the Appeals employee will receive an email with instructions for accessing TDC. Appeals users will access TDC SM through the eGain Agent web-based application.
3. The access instructions will include a unique identifier (eGain number) for each registered user. This number will not change once issued, and the Appeals employee will provide this number to TPs/Reps to use when they register for TDC SM.
4. Each TP/Rep requesting to use TDC SM must consent to receive information via the TDC SM platform, and will follow the instructions to authenticate their identity and access secure messaging at www.irs.gov/connect.
5. Each time a TDC user, whether internal or external, receives a message through TDC SM, the system sends an email to the user notifying them of the message and asking them to log into TDC to access the message.

ATE Case Actions:

1. Until the case receipt/initial contact letters are updated in APGolf 2.0, include an invitation to use TDC SM in the open "Write-in" selectable paragraphs. Include the invitation in the following letters:
 - Letter 5157, Non-docketed Acknowledgement & Conference, Paragraph 7
 - Letter 3808, Docketed Acknowledgment and Conference (To Petitioner), Paragraph 5
 - Letter 3808-A, Letter 3808-A Docketed Acknowledgment and Conference (To Counsel of

- Record), Paragraph 5
- Letter 4837, Substantive Contact Uniform Acknowledgement, Paragraph 18
- Letter 3846, Appeals Received Your Request for a Collection Due Process Hearing, Paragraph 16
- Letter 5576, Appeals Offer in Compromise Acknowledgement and Conference, Paragraph 2

2. Copy and paste the following in the open paragraph:

“While you can always reach me via the telephone number, fax number, and mailing address shown above, we now offer IRS Secure Messaging for you (and your authorized representative, if applicable) to quickly and easily communicate with me about your case. Please see the enclosed [Publication 5437](#), IRS Independent Office of Appeals Secure Messaging, for more information about secure messaging. To register for secure messaging, please visit www.irs.gov/connect and enter the Appeals Employee ID (not badge number) of _____.”

3. If initially contacting the TP/Rep by phone, discuss the above paragraph and update the Case Activity Record (CAR) to document the action. Review the publication with the TP/Rep, direct them to www.irs.gov/forms-instructions, or send the publication by fax or mail if necessary. If an initial telephone contact fully resolves the case and eliminates the need for any further contact, you do not need to offer TDC but must clearly document the reason TDC was not offered in the activity record.
4. Add Feature Code “DC” to the case in ACDS as noted in the table below once you have invited the TP/Rep to participate in TDC SM.
5. If the TP/Rep agrees to use TDC SM, record any action completed via TDC SM in the CAR and use Case Activity Record Automated Timekeeping System (CARATS) action/sub-action codes as shown in the table below.
6. Where the TP/Rep requests access to the case file, and the parties agree that TDC SM is the best delivery method for the case file, follow IG Memorandum AP-08-0622-000N, Revision to Taxpayer First Act (TFA) Access to Case Files and complete the following actions:
 - a. Complete a Shared Team of Administrative and Redaction Support ([STARS](#)) [request](#) according to the [request guide](#) and indicate in the request that the case file delivery method requested is “TDC Secure Messaging (Will not be mailed by Redaction Specialist).”
 - b. Upload a signed but undated transmittal Letter 6271 to ACDS, addressed

to the individual (taxpayer or representative) who requested access before submitting the request to STARS. STARS will date this letter and update it to include the STARS Request ID number. Letter 6270 is not necessary since documents sent through TDC do not require password protection.

- c. Attach a copy of the completed [request guide](#) page to the [STARS Service Request](#) before submitting the request to STARS.
- d. Once the redactor uploads the redacted case file and Letter 6271 in ACDS, send Letter 6271, along with the redacted case file via TDC SM to the TP/Rep. If necessary, edit the date on Letter 6271 to the date you send it through TDC.
- e. Use the Feature Code and CARATS Codes shown in the following table to record all TDC SM actions:

ACDS Codes

Feature Code	CARATS Action Code	CARATS Sub Action Code	Description
DC (Digital Correspondence)			Invite/Offer TDC SM to TP/POA: Add the DC Feature Code to the case in ACDS on all cases in which you invite the TP/Rep to participate in TDC SM.
	CO	TDC	<p>Record any action via Secure Messaging: Use this action code to record <i>each</i> interaction with the TP/Rep through TDC SM, ensuring that the date of this entry matches the date you received or sent the message via TDC SM. You may need to enter the CO-TDC action code multiple times on a single case.</p> <p>Use CO-TDC <i>in addition to</i> any other required CARATS codes. This code <i>does not replace</i> the use of other applicable CARATS codes.</p> <p>Example: If you send an agreement form through TDC SM, you will make both a CO-TDC entry and a CO-AS entry for the action.</p> <p>TDC SM Codes and Taxpayer First Act (TFA) Actions: Use CO-TDC to indicate that the case file is sent through TDC SM. However, you must also use the appropriate TFA action codes (FA-REQ and FA-TFA) when the TP/Rep requests the case file.</p>
	CO	TDW	Date the TP or POA Withdraws from SM: Use this code only if the TP/Rep requests to discontinue communications with Appeals through TDC SM. The date of this entry will reflect the date the TP/Rep requested to withdraw from TDC SM.