



APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

October 2, 2020

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Expiration Date: 06/30/2021
Affected IRMs: 8.6.1, 8.24.1

MEMORANDUM FOR APPEALS EMPLOYEES

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

SUBJECT: Appeals Taxpayer Digital Communications Secure Messaging
Pilot

This memorandum provides interim guidance for Appeals Technical Employees (ATEs), Appeals Team Managers (ATMs), and Appeals Team Case Leaders (ATCLs) who have been identified as volunteer pilot participants in the IRS Taxpayer Digital Communications Secure Messaging (TDC SM) pilot for the Internal Revenue Service Independent Office of Appeals (Appeals). Please ensure that this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to provide interim guidance to the pilot participants. Appeals seeks to establish secure messaging as a communication vehicle. The goal is to meet taxpayers' expectations and to provide a platform for taxpayers to digitally interact in a secure manner with Appeals. The TDC SM process is initiated by the Appeals pilot participants. Taxpayers/representatives will utilize the TDC SM platform by invitation only.

Background/Source(s) of Authority: The current traditional methods used by Appeals to interact with taxpayers/representatives are in-person, telephone, fax, correspondence, or WebEx videoconferencing. As a result of the Coronavirus (COVID-19) emergency, authority to receive and transmit documents by secure email is authorized currently through December 31, 2020. However, these methods can be cumbersome, and limit effectiveness and productivity. As a result, TDC SM is being piloted as a new and faster way for taxpayers and their authorized representatives, if applicable, to resolve their appeal. TDC SM offers safety, security, is free and convenient, and allows the taxpayer/representative to connect anytime, from anywhere. It avoids time on the telephone and eliminates paper and postage.

On December 20, 2019, the IRS Associate Chief Information Officer (ACIO) and the Chief Information Officer (CIO) gave executive concurrence for Appeals to stand up TDC SM installation by September 2020.

Effective Date/Effect on Other Documents: This guidance is effective as of the date of this memorandum and remains in effect through the end of the Appeals pilot. This is temporary guidance and will not be incorporated into the affected IRMs.

Procedural Change:

See Attachment

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on

[How to Contact an Analyst](#).

Distribution:

cc: www.irs.gov

Procedural Change:

1. Appeals pilot participants will submit an Online 5081 requesting access to TDC SM.
2. Upon approval by their manager, the pilot participants will have access to the secure portal, and the eGain software will be added to their laptop. This is separate from Outlook email.
3. The eGain software will auto-generate a unique identifier. This code will not change once issued and should be provided to the taxpayer/ representative in order for them to enter same when they register for TDC SM at www.irs.gov/connect.
4. Taxpayers participating in the TDC SM pilot must consent to receive information via the TDC SM platform. Emails are sent to the taxpayers asking them to log into their secure accounts. TDC SM allows pilot participants to correspond with taxpayers/representatives through their web browser at their own convenience, submit electronic documentation quickly and securely, allowing issues to be resolved sooner, and reduce or eliminate the need for the pilot participants to call or wait days for mail.
5. Until the case receipt/initial contact letters are updated in APGolf 2.0, changes to the open “free type” selectable paragraphs should be made. The applicable letters and open paragraphs include the following:

Letter 5157, Paragraph 7
Letter 3808, Paragraph 5
Letter 3808-A, Paragraph 5
Letter 4837, Paragraph 18
Letter 3846, Paragraph 16
Letter 5576, Paragraph 2

6. 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, the IRS now has an easier method of communicating with taxpayers: IRS Secure Messaging. With this service, you (and your authorized representative, if applicable) will be able 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 _____.”

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7. If initially contacting the taxpayer/representative by telephone, the pilot participant should read/discuss the above paragraph and update the Case Activity Record (CAR) to document the action. The publication can be reviewed with the taxpayer/representative, accessed at www.irs.gov/forms-instructions, or sent by fax or mail if necessary. The publication can also be sent by secure email, an option currently available through December 31, 2020.
8. The pilot participant will add Feature Code "DC" as noted in the table below when the taxpayer/representative has been invited to participate in TDC SM.
9. If the taxpayer/representative agrees to participate, the ATE will document the CAR with Case Activity Record and Automated Timekeeping System (CARATS) action/sub-action codes to record any action completed via TDC SM. See CARATS Action Code table below.

Note: Where the taxpayer/representative requests access to the case file, IG Memorandum AP-08-0620-0008, Taxpayer First Act (TFA) Access to Case File, [TFA IGM](#), should be followed. However, during this pilot if the parties (i.e., pilot participants and the taxpayer/representative) agree that delivery of the case file will be via TDC SM:

- a. The pilot participant will complete the Shared Administrative Support (SAS) [request guide](#) by checking the case file delivery method chosen is "TP Digital Communication Secure Message (Will not be mailed by Redaction Specialist) *For Pilot Participants Only.*" **Note:** Letters 6270 and 6271 do not need to be completed when submitting the SAS Service Request. The ATE will complete and mail letters after the SAS request is completed.
- b. The pilot participant will attach the [request guide](#) to the [SAS Service Request](#) and submit same.
- c. Once the redacted case file is uploaded in ACDS, the pilot participant will then complete and send Letter 6271 along with the redacted case file via TDC SM to the taxpayer/representative.
- d. The following table shows the Feature Code, and CARATS Codes the pilot participant is required to use in ACDS for TDC SM:

CARATS Action Code

Feature Code	CARATS Action Code	CARATS Sub Action Code	Description
DC (Digital Correspondence)			<p>Invited TDC SM: The pilot participant will enter DC Feature Code in ACDS on all cases where the taxpayer/representative is invited to participate in TDC SM.</p>
	CO	TDC	<p>The pilot participant will use the CARATS action/sub-action codes to record any action completed via TDC SM. If a form, letter or any correspondence is sent or received, the pilot participant will notate such in the CAR.</p> <p>For example: “sent a message through TDC SM to TP transmitting F872 on MM-DD-YYYY” or “received F872 from TP via TDC SM on MM-DD-YYYY.”</p> <p>NOTE: The TDC SM CARATS codes will only be used on cases with the DC Feature Code.</p> <p>The CARATS entry will indicate the date of the digital correspondence via TDC SM. Each taxpayer digital correspondence sent or received requires input of the CARATS action/sub-action code. The CARATS action codes may be entered multiple times to track historical data.</p> <p>TDC SM Codes and Taxpayer First Act (TFA) Actions: The pilot participant will use CO-TDC to indicate whether the taxpayer file is sent through TDC SM; however, TFA action codes (FA-REQ and FA-TFA) must be applied in the event a case file is requested by the taxpayer.</p> <p>The pilot participant will use the CO-TDC code to record correspondence sent or received through TDC SM. Using CO-TDC code does not replace the use of all other applicable CARATS codes.</p>

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Feature Code	CARATS Action Code	CARATS Sub Action Code	Description
	CO	TDW	The CARATS entry will indicate the date the TP/Representative withdraws from TDC SM.