



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 25, 2022

Control Number: LB&I-04-0122-0004
Effective Date: January 25, 2022
Expiration Date: January 25, 2024
Affected IRM: 4.46.3

MEMORANDUM FOR ALL LB&I EMPLOYEES

FROM: Theodore D. Setzer */s/ Theodore D. Setzer*
Assistant Deputy Commissioner Compliance Integration
Large Business and International Division

SUBJECT: Electronic Communications with Taxpayers

The pandemic and its related uncertainties have accelerated the adoption pace of digital communication technologies. Use of these technologies allows IRS employees to meet our mission effectively while continuing to work safely. To these ends, the IRS has augmented its communication toolkit by providing employees with a Taxpayer Digital Communications (TDC) Secure File Sharing - Secure Messaging (SFS-SM) platform to facilitate secure electronic communication and information exchange with taxpayers and their representatives.

Effective as of the date of this guidance:

- LB&I employees should make taxpayers aware of available electronic communication options that may be suitable for the specific communication need, including [TDC SFS-SM](#), the [Secure E-mail Messaging System \(SEMS\)](#), Microsoft Teams, and [other approved alternatives](#), including those described in the [Video Meetings Memo dated September 3, 2021 \(LB&I-04-0821-0011\)](#).
- LB&I employees must accommodate requests by taxpayers to use an approved available method of electronic communication.
- Before using the TDC SFS-SM platform, LB&I employees must complete the following [ITM training](#):
 - Course #78384r: Taxpayer Digital Communication (TDC) Secure File Sharing - Secure Messaging (SFS-SM) Video Podcasts and
 - Course #78634r: Taxpayer Digital Communication (TDC) Secure File Sharing - Secure Messaging (SFS-SM) System.

- After completing the specified training, employees must forward copies of ITM course completion certificates to [Heather Christensen](#); and submit a [BEARS](#) request for the PROD USER TDC SEC MSG LBI entitlement.

Enter the following information in the “Comments”:

- Job Position: Revenue Agent, etc.
 - Application: LB&I Exam
 - User Access Level: User
 - ITM Course #78384r completion date:
 - ITM Course #78634r completion date:
- For additional information, please refer to the [TDC SFS-SM Resources](#).

cc: www.irs.gov