



LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

April 9, 2024

Control Number: LB&I-04-0424-0005  
Expiration Date: 04-09-2026  
Affected IRM(s): 4.46.3

MEMORANDUM FOR ALL LB&I EMPLOYEES

FROM: Ronald H. Hodge II /s/ *Ronald H. Hodge II*  
Acting Assistant Deputy Commissioner Compliance Integration  
Large Business and International (LB&I) Division

SUBJECT: Interim Guidance on Taxpayer Digital Communication Secure File  
Sharing-Secure Messaging

**Purpose:** The purpose of this memorandum is to provide interim guidance to LB&I employees on offering Taxpayer Digital Communication (TDC) Secure File Sharing-Secure Messaging (SFS-SM) to taxpayers under examination. Please ensure this information is distributed to all affected employees within your organization.

**Background/Source(s) of Authority:** Before the implementation of TDC SFS-SM, LB&I exchanged information with taxpayers in person or by telephone, correspondence, Enterprise e-Fax, and LB&I Secure Email Messaging System. TDC SFS-SM is a web-based messaging system that is secure, convenient, cost-effective, facilitates large-file sharing, and overall increases efficiency of Interactions between the IRS and LB&I taxpayers. In addition, TDC complies with Interim Guidance Memorandum PGLD-10-1023-0002 and is LB&I's long-term solution for secure electronic communication with taxpayers.

**Procedural Change:** LB&I employees must introduce TDC at the initial taxpayer contact by providing and discussing Publication 5896, *Introduction to Taxpayer Digital Communication (TDC) Secure File Sharing – Secure Messaging (SFS-SM)*.

Procedures will be updated as shown in the attachment.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.46.3, Planning the Examination, by April 9, 2026.

**Contact:** LB&I Policy Office through the LB&I Policy Gateway and Create a Request. For additional information or technical assistance, visit Taxpayer Digital Communication (TDC).

**Distribution:** FOIA Library on IRS.gov

Attachment

**Attachment Interim Guidance: LB&I-04-0424-0005**

**The following changes are hereby effective April 9, 2024 for IRM 4.46.3.4.8.9.2**

**IRM 4.46.3.4.8.9.2 (MM-DD-YYYY)**

**Taxpayer Digital Communication (TDC) Secure File Sharing – Secure Messaging (SFS-SM)**

- (1) TDC SFS-SM is a platform for LB&I employees to communicate online with their taxpayers for specific case matters. TDC is similar to a web-based email service. Secure messaging uses encrypted files, when transmitting sensitive or confidential tax-related information. TDC complies with Interim Guidance Memorandum PGLD-10-1023-0002 and is LB&I's long-term solution for secure electronic communication with taxpayers.
- (2) Messages are securely sent by IRS representatives and can include document attachments. This is an enhanced process of securely exchanging taxpayer data and other tax-related information. It increases efficiency of interactions between the IRS and taxpayers. Individuals, authorized employees of the company, and authorized taxpayer representatives will be able to use secure messaging relating to their LB&I cases.
- (3) LB&I employees must introduce TDC to taxpayers by providing and discussing Publication 5896. This publication contains an overview of the TDC system, its significant advantages, and steps required to complete the registration process.
- (4) When the taxpayer or representative calls in response to Letter 2205-L or Letter 2205, whichever applies, the examiner will provide an overview of TDC and advise the taxpayer to access Publication 5896 online at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs). After the call, the examiner may provide the TDC SFS-SM Consent Form to the taxpayer by mail, eFax, or an approved electronic communication method. LB&I examiners will also provide taxpayers a copy of Publication 5896 at the opening conference.
- (5) Taxpayers opt to participate by submitting a completed TDC SFS-SM Consent Form, authorizing individuals in their organization to use TDC. Taxpayers may return the signed TDC Consent Form by mail, eFax, an approved electronic communication method, or hand-delivery at the opening conference.
- (6) To obtain access to the TDC platform, complete the following ITM training:
  - Course #78384r: Taxpayer Digital Communication (TDC) Secure File Sharing – Secure Messaging (SFS-SM) Video Podcasts
  - Course #78634r: Taxpayer Digital Communication (TDC) Secure File Sharing Secure Messaging (SFS-SM) System
- (7) Upon completion, forward your ITM Certificates to \*LB&I TDC.
- (8) Submit a BEARS request at <https://bears.iam.int.for.irs.gov/home/Index> for entitlement **PROD USER TDC SEC MSG LBI**.

(9) For additional information, see the Taxpayer Communication (TDC) page at [https://irs.gov.sharepoint.com/sites/ETD-KMT-KB051/SitePages/LBIExamProcedures/ITResources/TaxpayerDigitalCommunication\(TDC\).aspx](https://irs.gov.sharepoint.com/sites/ETD-KMT-KB051/SitePages/LBIExamProcedures/ITResources/TaxpayerDigitalCommunication(TDC).aspx).