



COMMISSIONER  
LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

September 3, 2021

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Effective Date: October 18, 2021  
Expiration Date: 10/18/2023  
Affected IRM: 4.46.3

MEMORANDUM FOR ALL LB&I EMPLOYEES

FROM: Nikole C. Flax /s/ *Nikole C. Flax*  
Commissioner, Large Business and International Division

SUBJECT: Video Meetings with LB&I Taxpayers and their Representatives

The duration of the pandemic and uncertain outlook regarding the immediate future requires that we continue to take steps to meet our mission effectively while working safely. To that end, the IRS has provided employees with avenues for engaging with taxpayers virtually.

Taxpayers have told us throughout the pandemic that communication by telephone is not always adequate or productive. In lieu of meeting in person, taxpayers have expressed a desire to engage by video in certain instances.

Effective October 18, 2021, if a taxpayer requests a secure video meeting with IRS-approved platforms in lieu of an in-person or telephone discussion, the employee will grant such request. Employees who prefer to engage in video discussions from their post of duty rather than their telework site may do so consistent with IRS protocol on office presence.

Current IRS-approved solutions for video conferencing include [WebEx](#) and [ZoomGov](#), with later phase-in of Microsoft Teams. For additional information, see [LB&I Frontline - August 9, 2021 under Technology Matters](#) on 1) what we can and can't do with the tools, 2) [ZoomGov hosts by practice area](#), 3) a [LB&I WebEx Host Listing \(.xlsx\)](#), and 4) how to get help with the tools. Also, please see [Virtual Conferencing for job aids, guides, and instructions for common issues](#). Specific training and demonstration sessions will be provided in the near future. Please note that some of the linked files contain specific directions applicable to Appeals employees. LB&I employees should seek further assistance within LB&I.

The following are reminders regarding the protocols for video conferencing.

**Privacy Considerations:**

Share [SBU data](#) (including [PII](#) and [tax information](#), but not electronic files) in virtual meetings verbally and on screen only with those [authenticated](#), authorized individuals who have a [need to know](#). Do not transfer files on these platforms. Protect taxpayer privacy by following the [Online Meeting Tools – Privacy Considerations](#) and that section of [IRM 10.5.1](#). Also refer to the [Deputy Commissioner Services and Enforcement memo NHQ-01-0421-0001, dated April 15, 2021](#), on electronic communications.

**Authentication:**

Per IRM [21.1.3.2.3](#), Required Taxpayer Authentication, employees must verify valid, unexpired, government issued photo identification (ID) to authenticate taxpayers, even in virtual meetings. For additional information on authentication for virtual meetings, see the article, [Taxpayers and tax pros should be ready to verify their identity when calling the IRS](#).

**WebEx Instructions:**

IRS implementation of [WebEx](#) allows individuals, internal or external to the IRS network, to attend secure IRS-hosted WebEx meetings. Please see the [CWMS WebEx User Support Site](#) for information including FAQs, How-to-Guides, and Self-Help Online Tutorials (SHOTs). WebEx does not allow electronic file transfers (see WebEx [FAQ](#) 18).

**ZoomGov Instructions:**

[ZoomGov](#) is another option for hosting external meetings. Note that the commercial Zoom (Zoom.us) application is not an IRS Enterprise Architecture-approved tool.<sup>1</sup> Do not use ZoomGov to exchange files, as the IRS did not evaluate or approve it for that purpose.<sup>2</sup>

Anyone who uses ZoomGov for meetings, whether host or participant, may use IRS patriotic-themed virtual backgrounds during ZoomGov meetings and calls. Virtual backgrounds allow users more privacy while interacting with the public or within the agency. Please see the step-by-step instructions to enable this feature at: [IRS Zoom Client Virtual Backgrounds 2.0](#).

**Internal Communications:**

Communications internal to IRS and LB&I employees should continue as before using Skype and ZoomGov. Please see the [IRS Video Platform Guide](#).

**Contact:** Questions about this memorandum may be directed to [\\*LB&I Technology Integration Team](#).

cc: [www.irs.gov](http://www.irs.gov)

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<sup>1</sup> IRM [10.5.1.6.18.2 Online Meeting Tools](#)

<sup>2</sup> Per Memorandum for Record, "Usage of Enterprise Zoom for Government" from Robert Cox, ACIO, Cybersecurity, March, 2021