



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 3, 2023

Control Number: SBSE-05-0823-0029  
Expiration Date: 08-03-2025  
Affected IRM(s): 1.4.52, 5.8.1, 5.8.2, 5.8.3,  
5.8.4, 5.8.5, 5.8.7, 5.8.8,  
5.8.10, 5.19.7, and  
5.19.24

MEMORANDUM FOR: Guadalupe Ortiz, Director  
Specialty Collection Offer in Compromise

FROM: Rocco A. Steco, Acting Director  
Collection Policy Rocco A. Steco  
Jr.

Digitally signed by Rocco  
A. Steco Jr.  
Date: 2023.08.03 15:23:12  
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SUBJECT: Interim Guidance on Secure Messaging for SCOIC Employees

**Purpose:** The purpose of this memorandum is to issue initial procedural guidance and an overview of Secure Messaging for Specialty Collection Offer in Compromise (SCOIC) employees. Please ensure that this information is distributed to all affected employees within your organization.

**Background/Source(s) of Authority:** Secure Messaging is a web-based system that allows SCOIC employees a convenient way to communicate, send, and receive documentation from taxpayers/representatives. It allows the IRS and the taxpayer/representative to share messages and supporting documents through a digitally secure portal, reducing the need for phone calls and mailing documents. Throughout the IRM there are references to acceptable means of receiving information from taxpayers/representatives including correspondence through mail and fax. Secure Messaging will soon be available as another option for taxpayers/representatives, allowing them to submit requested information online quickly and securely in lieu of mailing correspondence during an offer investigation.

**How Secure Messaging Works:** Secure Messaging is a web-based email service using the eGain platform. Users [*Process Examiners (PE), Offer Examiners (OE), Offer Specialists (OS), Tax Examiners (TE), and taxpayers/representatives*] can send secure messages with attachments on IRS Offer in Compromise (OIC) cases. Secure Messaging saves the communication as a digital record. Individuals will be notified when a secure message is waiting for them via email notification. Secure Messaging files will be systematically labeled with the date and time, much like correspondence received by fax, and will be immediately available to the requesting employee.

**How Do Taxpayers or Representatives Sign Up:** Employees can direct the taxpayer/representative to [IRS.gov/connect](https://www.irs.gov/connect). The process takes approximately five to 15 minutes if the individual has the following information readily available:

- A mobile phone, tablet, or computer that has a camera,
- Email address,
- Government-issued photo ID (driver's license, state ID, passport, passport card), and
- Social Security Number/Individual Taxpayer Identification Number.

**Note:** Power of Attorneys (POA) will also sign up using their own personal information (not their Employer Identification Number information).

Employees offering taxpayers/representatives the option to use the tool will:

- Be provided a unique employee access code (e-Gain ID Number).
- During initial contact advise taxpayers/representatives of their e-Gain ID number (access code) and inform them to visit [IRS.gov/connect](https://www.irs.gov/connect) to register and get started.
- Advise the taxpayer/representative they should read and follow the screen prompts displayed.

Note: Multiple files can be uploaded, up to a maximum size of 1 GB per secure message from the taxpayer/representative to the employee and up to 150 MB from the employee to the taxpayer/representative per secure message.

These file extensions **cannot** be uploaded: .EXE, .PIF, .APPLICATION, .GADGET, .MSI, .MSP, .COM, .SCR, .HTA, .CPL, .MSC, .JAR, .BAT, .CMD, .VB, .VBS, .VBE, .JS, .JSE, .WS, .WSF, .WSC, .WSH, .PS1, .PS1XML, .PS2, .PS2XML, .PSC1, .PSC2, .MSH, .MSH1, .MSH2, .MSHXML, .MSH1XML, .MSH2XML, .SCF, .LNK, .INF, .REG, .DOCM, .DOTM, .XLSM, .XLTM, .XLAM, .PPTM, .POTM, .PPAM, .PPSM, and .SLDM.

The goal is to make this solution available promptly where it will be helpful to improve taxpayer/representative service and efficiency across SCOIC. The benefits of this tool include:

- Improved taxpayer/representative experience,
- Reduced paper correspondence, and
- Decreased case processing time.

Secure Messaging provides the IRS with a more streamlined process for requesting and receiving taxpayer documentation during an offer investigation. All SCOIC employees will attend the Secure Messaging training. Information on training will follow this memorandum. The use of Secure Messaging is voluntary for employees and taxpayers/representatives.

**Procedural Change:** Wherever fax or electronic correspondence is referenced as an acceptable means of securing documents in the IRM, Secure Messaging will also be acceptable. Documentation requirements for Secure Messaging are the same as for a fax.

**Note:** When you download information from Secure Messaging [and other Personally Identifiable Information (PII)/Federal Tax Information (FTI)], remember **you must protect** and keep this in your laptop's **Sensitive But Unclassified (SBU) folder** per IRM 10.5.1, Privacy Policy. Delete the SBU data when there is no longer a business need. Currently SCOIC employees are printing necessary information for the OIC file. Print all documents in the Secure Message to include in the OIC file when sending to Appeals.

**Effect on Other Documents:** This guidance will be incorporated into IRM 1.4.52, Offer in Compromise Manager's Resource Guide; 5.8.1, Overview; 5.8.2, Centralized Offer in Compromise Initial Processing and Processability; 5.8.3, Centralized Offer in Compromise Transfers, Perfection, and Case Building; 5.8.4, Investigation; 5.8.5, Financial Analysis; 5.8.7, Return, Terminate, Withdraw, and Reject Processing; 5.8.8, Acceptance Processing; 5.8.10, Special Case Processing; 5.19.7, Monitoring Offer In Compromise; and 5.19.24, Doubt as to Liability Offer in Compromise.

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

**Contact:** If you have any questions, please contact D. Estey, Program Manager, Offer-in-Compromise (OIC); or a member of your staff may contact Senior Program Analyst, C. Highsmith.

**cc:**

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