



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

June 23, 2022

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Expiration Date: June 23, 2024
Affected IRM: See [Effect on Other Documents](#)

MEMORANDUM FOR TAX EXEMPT AND GOVERNMENT ENTITIES (TE/GE) EMPLOYEES

FROM: Edward T. Killen /s/ *Edward T. Killen*
Deputy Commissioner, Tax Exempt and Government Entities

SUBJECT: Taxpayer Digital Communications Secure Messaging

This memorandum issues interim guidance on communicating with taxpayers eligible for Taxpayer Digital Communication Secure Messaging (TDC SM) until we publish the [various IRM sections](#). Please share this information with all affected employees within our organization.

Purpose: The memorandum's purpose is to provide interim guidance to all TE/GE employees who regularly contact taxpayers and their representatives about cases. TE/GE seeks to establish secure messaging to communicate with taxpayers and their representatives efficiently and securely. The goal is to meet taxpayers' expectations and to provide a platform for taxpayers to digitally interact in a secure manner with TE/GE. Taxpayers/representatives will use the TDC SM platform by invitation only.

Background/Source(s) of Authority: The current traditional methods used by TE/GE to interact with taxpayers and their representatives are in-person, telephone, efax, correspondence, or via videoconferencing tools like Teams or Zoom.gov. The Coronavirus (COVID-19) emergency authority to receive and transmit documents by secure email expires October 31, 2023 per interim guidance [NHQ-01-1121-0004](#).

However, these methods can be cumbersome, limiting effectiveness and productivity. As a result, we are implementing TDC SM as a more efficient and "user friendly" way for taxpayers and their authorized representatives, if applicable, to exchange information and documents with the IRS. Using TDC SM should enable timelier resolution of cases. TDC SM offers safety and security, is free and convenient, and allows the taxpayer and their representative to connect anytime, from anywhere. It avoids time on the telephone and eliminates paper and postage.

Procedural Change: The exhibit attached to this memorandum explains the case processing procedures to use. The procedures apply to all compliance activity types (cases) that include taxpayer contact with a start date on or after the effective date of this memorandum. All employees with taxpayer contact must:

- introduce TDC SM to the taxpayer and their representative during initial contact and invite them to use it during the case,

- use TDC SM if an eligible taxpayer and their representative accepts the invitation by submitting a completed agreement form (Form 15314),
- document the invitation to use TDC SM and the taxpayer's and their representative's response in the Case Chronology Record (CCR)¹,
- as permitted by law, use TDC SM for interacting with the taxpayer and their representative during the case until closure.

Effect on Existing Cases: For cases with start dates before this memorandum's effective date, where employees already issued the opening letter initiating contact to the taxpayer/representative, those employees will consult with their manager to determine whether offering TDC SM is appropriate for facilitating efficient and effective issue resolution and/or timely case closure.

Effect on Title 26 or Title 31 Compliance Checks: For compliance check activities performed by the Tax Exempt and Government Entities groups, using TDC SM is optional. Use it when deemed appropriate with managerial consent. When making the exception, document it in the CCR.

Effect on Other Documents: Our IRM authors will incorporate this guidance into IRM 4.70, 4.71.1, 4.71.5, 4.71.8, 4.71.16, 4.71.17, 4.71.21, 4.71.22, 4.71.27, 4.75.10, 4.75.37, 4.75.39, 4.75.40, 4.81.5, 4.86.1, 4.86.5, 4.88.1, 7.1.5, 7.1.6, 7.2.1, 7.2.3, 7.2.4, 7.11.1, 7.20.1 and 7.20.2 by June 23, 2024.

Effective Date: June 22, 2022.

Contact: TE/GE employees should follow existing procedures to elevate questions through their management chain. Employee can also access the [TE/GE Secure Messaging](#) SharePoint site which includes various Resources, User Guides and Job Aids and a link to a listing of their functional Super Users for assistance.

Attachment: Procedural Change

Distribution: [IRS.gov \(https://www.irs.gov\)](https://www.irs.gov)

¹ For purposes of this memo including the attachment, Case Chronology Record (CCR) can refer to Form 5464, Case Chronology Record or Form 9984, Examining Officer's Activity Record.

Procedural Change:

Examination and Rulings & Agreements employees interacting with taxpayers/representatives or other third parties/designated users:

1. Except as specifically stated in Interim Guidance Memorandum TEGE-04-0622-0018, you **must** offer Taxpayer Digital Communication Secure Messaging (TDC SM) to all taxpayers and their representatives with the initial contact letter.
2. Complete mandatory training for TDC SM. Training sessions will be ongoing. During completion of mandatory training, submit a BEARS request to access TDC SM.
3. Upon managerial approval in BEARS, BSP will establish a profile for you on the TDC SM system. You will then have access to the secure platform. The eGain platform is a web-based application. No additional software is needed. TDC SM is separate from Outlook email.
4. TE/GE has revised many initial contact letters to include language that advises taxpayers and their representatives of the availability of TDC SM to communicate securely with you. The revised letters use selectable paragraphs that you must choose. Use the TDC SM paragraph and include a copy of [Publication 5295](#) with the letter on all new contacts upon issuance of this memo.
5. For cases already started, discuss with your manager whether using TDC SM would improve your ability to develop the case and bring it to a close more quickly more efficiently. If you and your manager think TDC SM would be beneficial, invite the taxpayer and their representative to use TDC SM to bring your case to conclusion. Include the following language with the request for information (e.g., Information Document Request).

“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 5295](#), Secure Messaging for Tax Exempt and Government Entities, for more information about secure messaging. Please visit www.irs.gov/tegeconnect for more information.”
6. For cases already started, if contacting the taxpayer/representative by telephone, you should discuss the availability of TDC SM. You can review the [Publication 5295](#) with the taxpayer/ representative, accessed at www.irs.gov/forms-instructions, or send by fax or mail if necessary. You can also send the publication by secure email, an option currently available through October 31, 2023 per interim guidance [NHQ-01-1121-0004](#).

7. Taxpayers/representatives participating in the TDC SM must consent to receive and send information and documents via the TDC SM platform. Secure from taxpayer and their representatives electing to participate with the TDC SM platform a signed Form 15314, TE/GE Secure Messaging Taxpayer Agreement Authorization of Disclosure to Designated Users. When returned, submit the signed form to the BSP shared mailbox ([*TEGE TDC TP Provisioning](#)) for taxpayer and representative account creation. Once established, the system will notify the taxpayer and their representative through email with instructions on how to access their TDC SM account. You will send a welcome message to the taxpayer and their representative.
8. Document your invitation to use TDC SM during the case and the response of the taxpayer and their representative in your Case Chronology Record (CCR).
9. Upon closure of your case, send a message to the taxpayer that you are closing your case and future communications within TDC will not be possible for this case and follow procedures to close the case within TDC SM.

Note: You can reopen the TDC SM case as needed. To do so, conduct a search for the closed TDC case in closed case folder and change the case setting from closed to open. This ensures the same message thread continues for this case.