



**LB&I Taxpayer Digital  
Communication Secure File  
Sharing – Secure Messaging  
A New Way to Connect with the IRS**



# FAQs for LB&I Audits - TDC SFS-SM

This document provides responses to FAQs from TDC SFS-SM users for LB&I Audits.

### Common Terms

Acronyms	Definition
CPAs	Certified Public Accountants
FAQs	Frequently Asked Questions
LB&I	Large Business & International
MOU	Memorandum of Understanding
POA	Power of Attorney
SADI	Secure Access Digital Identity
SEMS	Secure Email Messaging System
TDC SFS-SM	Taxpayer Digital Communication Secure File Sharing - Secure Messaging
User	Synonymous with taxpayer and/or Power of Attorney (POA) for IRS purposes

### IRS.Gov Sites Referenced

Site	Information	FAQ#
<a href="#">Communicate Securely with the IRS Online</a>	TDC program and how it conforms with applicable legal, regulatory, and policy requirements	9
<a href="#">LB&amp;I Secure Messaging</a>	TDC SFS-SM	6
<a href="#">Secure Access: How to Register for Certain Online Self-Help Tools</a>	How to Register for Certain Online Self-Help Tools - SADI	20
<a href="#">Internal Revenue Service   An official website of the United States government (irs.gov)</a>	IRS.gov Home Page/View Your Account	22
<a href="#">Publication 947 (02/2018), Practice Before the IRS and Power of Attorney   Internal Revenue Service</a>	Publication 947	12

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## Background

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1. What is the TDC SFS-SM system?  
**The TDC SFS-SM system is an IRS approved, 100% web-based messaging system that enables the secure exchange of sensitive information with taxpayers and their Power of Attorneys (POAs), also referred to as a “user”.**
2. Is TDC SFS-SM intended to last beyond the COVID-19 period?  
**Yes, TDC SFS-SM is intended to be a permanent solution to address LB&I’s need to securely exchange digital information with users.**
3. What is required to participate in TDC SFS-SM?  
**In order to participate in the TDC SFS-SM system a taxpayer under a LB&I audit must be invited by their LB&I agent to use the system, complete a TDC SFS-SM consent form, be authenticated (See #11 for more information on the authentication process) and be added to the TDC SFS-SM system.**
4. What is the criteria to participate in TDC SFS-SM?  
**Users must currently be under a LB&I audit and submit a signed consent form to the LB&I agent.**
5. Which users can participate in TDC SFS-SM?  
**Any users with a return under LB&I audit.**
6. How do users find more information about TDC SFS-SM?  
**Users can find more information about the TDC SFS-SM system on [irs.gov](https://irs.gov) [LB&I Secure Messaging](#).**
7. Who does the user contact if they encounter problems accessing the TDC SFS-SM system?  
**The user should contact their LB&I agent.**
8. What is the retention policy?  
**At this time, all data is currently maintained indefinitely within TDC SFS-SM.**

## Security

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9. What are the security protocols for TDC SFS-SM?  
**IRS cannot allow a vulnerability assessment to be conducted on the TDC SFS-SM system because it is a federal system. IRS can affirm that the TDC SFS-SM system routinely undergoes rigorous federal security assessment processes.**
  1. The TDC SFS-SM system infrastructure is hosted on Amazon Web Services GovCloud, that has undergone a FedRAMP security authorization.
  2. This system adheres to the highest-level government security standards via the National Institute of Standards and Technology (NIST), Office of Management and Budget (OMB), and the Federal Information Processing Standards Publication (FIPS).
  3. TDC SFS-SM has been fully evaluated by IRS to ensure appropriate security measures are maintained.
  4. A complete security assessment on TDC SFS-SM has been conducted.
  5. TDC SFS-SM undergoes mandatory annual security assessments by IRS Cybersecurity.
  6. IRS ensures the data on the system is fully secure and protected from unauthorized disclosure.
  7. Users may refer to [Communicate Securely with the IRS Online](#) for more information.
10. Is all data encrypted?  
**Yes, all data within the TDC SFS-SM system is encrypted.**

## Authentication

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11. How do you authenticate users?

**IRS policy mandates LB&I agents who have not had face-to-face contact with users must meet in-person or hold a one-time meeting using an approved video conferencing platform, such as Convergence Cisco WebEx, ZoomGov, or Microsoft Teams to authenticate the user signing the consent form. IRS agents must validate the user's identity with any government-issued identification or company badge/ID.**

12. Can foreign attorneys and CPAs represent users?

**Yes, per [Publication 947 \(02/2018\)](#), [Practice Before the IRS and Power of Attorney](#), foreign attorneys and CPAs who are not U.S. citizens and who are not currently under suspension or disbarment may practice before the IRS.**

## Access

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13. How do users access the TDC SFS-SM system?

**After the LB&I agent receives the signed consent form, the IRS will create the user's TDC SFS-SM account. Within 24-48 hours after the account is created, the user will receive an email from the TDC SFS-SM system, with a link to the log in page, requesting them to set up their account. Once an account is set up, the user can access the TDC SFS-SM system on irs.gov [LB&I Secure Messaging](#). If the user is unable to login to TDC, the user should clear their browsing history/cookies, reboot, and try again.**

14. How do users generate a new account notification?

**Users can generate a new account notification by resetting their password.**

15. How long does the user have to reset their password?

**Users have 30 minutes to reset their password before their request expires.**

16. How often do users need to change their passwords?

**Every 60 days**

17. What actions does the user need to take if their account is locked or disabled?

**None, auto-lockout occurs after 2 failed password reset attempts. A locked account will automatically unlock itself after 120 minutes.**

18. What is the period of inactivity for a user logged in before they are timed out?

**The TDC SFS-SM system has a 15-minute inactivity timeout. There will be a pop-up 90 seconds before the session times out.**

19. Who can initiate messages in the TDC SFS-SM system?

**Only IRS agents can initiate TDC SFS-SM messages. Users only have the ability to reply to TDC SFS-SM messages.**

## SADI

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20. What is SADI?

**An IRS online services account allowing users to access most tax tools with the same user name and password. Instructions for registering for SADI and addressing various login issues can be found [Secure Access: How to Register for Certain Online Self-Help Tools](#). SADI is not used for the LB&I TDC SFS-SM system.**

21. Can the user use TDC SFS-SM for their LB&I audit and SADI at the same time?

**Yes, however the TDC SFS-SM system will only allow an email address to be entered one time. The recommended work-around to this issue is for the user to use their business email address for the TDC SFS-SM system and their personal email address for the SADI system.**

22. How does the user change their SADI email address?

**Follow the guidance below ensuring to complete every step in order:**

1. Go to [IRS.gov](https://www.irs.gov);
2. Click the [Sign in to your Account](#) button on the homepage;
3. Sign into Your Online Account
4. Log into ID.me or Sign in with an existing IRS username
5. Within your account, click Profile
6. Under Edit your User Profile scroll to Email and select Edit
7. Change email address to personal account
8. Scroll to bottom of Edit your User Profile screen
9. Click Update
10. Re-enter your password to save changes & log out
11. Log into [Access Secure Messaging](#)
12. Log into ID.me or Sign in with an existing IRS username to force the update
13. Log out and notify your agent

## **SEMS**

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23. Is TDC SFS-SM replacing the SEMS?

**No, users participating in TDC SFS-SM may continue to participate in SEMS; they may also choose to participate in TDC SFS-SM at the same time.**

24. How does TDC SFS-SM differ from SEMS?

**The TDC SFS-SM system houses all controls and activities in the same portal. Users must log in to the TDC SFS-SM system via a web browser to read and respond to messages. All data is encrypted during transit and at rest. SEMS uses an email exchange/client platform, requires continual acquisition of a Digital Certificate license, and is limited in file size.**

25. Must users sign a new consent form for TDC SFS-SM, if they have an existing MOU for the SEMS program?

**Yes, a TDC SFS-SM consent form is different from a SEMS MOU. The consent form must be signed by the user in order to participate in TDC SFS-SM.**

## **Consent Form**

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26. Who can sign the TDC SFS-SM consent form?

**For business entities, anyone who can legally bind the company may sign the form. For individuals of a joint return; either spouse may sign the form and both spouses may be listed in the Appendix as Contacts. A POA with a valid Form 2848 may also sign the form on behalf of the taxpayer. Form 8821 does not grant the authority for the representative to act/sign on behalf of the taxpayer.**

27. How does the user submit their signed consent form to the agent?

**In-person, email, e-fax, or mail**

## **Attachments**

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28. Can attachments be sent using TDC SFS-SM?

**Yes, LB&I agents are currently limited to 25MB. Users are limited to 1GB. If files larger than 1GB need to be attached, the user may send in multiple submissions. Zipped files may also be sent through the TDC SFS-SM system.**

29. What file extensions are blocked from being included as an attachment?

**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, .DOCX, .DOTM, .XLSM, .XLTM, .XLAM, .PPTM, .POTM, .PPAM, .PPSM, .SLDM**

