



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

The Service has established the Taxpayer Digital Communication (TDC) Secure File Sharing – Secure Messaging (SFS-SM) system as an alternative method to stay in communication with taxpayers and their representatives, that allows for large file sharing up to 1 gigabyte in size. The TDC program removes the need to exchange certificates with individual agents and instead allows taxpayers to create individual or company profiles within a secure portal to exchange files with agents. Using the TDC secure portal there is no chance of sensitive information reaching unintended recipients and all files sent or received are conveniently stored in a single location.

If you are interested in using TDC SFS-SM to transmit files, please notify your assigned Internal Revenue Agent.

After you or your Information Technology (IT) team reviews the agreement and determines this method of communication meets your company's system safeguards/protections, please complete the following steps:

- Determine who you will authorize to participate.
- Complete, sign, and return the Consent Form either by email, eFax, or in-person.
- Upon receipt of your signed Consent Form, the IRS will create a TDC account for each contact you listed. Each contact will receive an email notification from **notify@irs.gov** with their individual account login information. To ensure the notifications from TDC are delivered, please work with your IT department to allow all emails from **notify@irs.gov** to be delivered to your inbox.
- Each individual contact must follow the steps provided in the email notification to accept the Terms of Service (TOS) and complete the login/registration process.

For additional information, please access Publications 5425, 5592, and 5593 at **<https://www.irs.gov/forms-instructions>**.