



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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4.75.11, 4.81.5, 4.86.5

MEMORANDUM FOR EMPLOYEE PLANS EMPLOYEES
EXEMPT ORGANIZATIONS/GOVERNMENT ENTITIES EMPLOYEES

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

SUBJECT: Video Meetings with Taxpayers and Representatives

This memo sets forth the directions for our taxpayer facing employees to hold video meetings with taxpayers and their representatives. Please distribute this information to all affected employees within your organizations.

Background:

On July 7, 2020, our office issued [TE/GE-04-0720-0013, Extended Modification of IDR Enforcement Timelines due to COVID-19 Considerations and Resumption of Exam Activity Post July 15, 2020](#). The memo instructed employees that they could conduct virtual appointments by video teleconferencing. Subsequent memos ([TE/GE-04-1220-0031](#), [TE/GE-04-0621-0014](#), [TE/GE-04-0921-0023](#), [TE/GE-04-1221-0029](#), and [TE/GE-04-0322-0010](#)) repeatedly extended the temporary instructions.

Procedural Change:

Going forward, we will continue to offer video meetings via secure IRS approved platforms (Microsoft Teams, WebEx, and Zoom) to taxpayers and their representatives. Frontline employees, with their manager's approval, may meet virtually with taxpayers and their representatives. Likewise, taxpayers or their representatives may request to meet virtually with frontline employees and their managers.

While determination cases don't generally involve in person meetings, examinations frequently benefit from in-person meetings, as you may also conduct facility tours, share document requests, review and scan records on site, and promptly secure delinquent returns, payments and closing agreements. As such, before approving a video meeting, employees and their managers must decide whether a video meeting rather than an in-person meeting is the most appropriate means of meeting with the taxpayer and their representatives.

Document any decision to hold a video conference rather than an in-person meeting in the case file, including the reasoning behind the decision and the manager's approval. Examples of when a video meeting rather than an in-person meeting may add value to working the case include:

- Performing an initial meeting to discuss the case followed by an in-person visit.
- Clarifying Information Document Requests (IDRs) or responses received.
- Conducting follow-up meetings after in-person visits to clarify facts not requiring another in-person visit.
- Working the case via correspondence where a video meeting would help in resolving certain issues.
- Holding a closing conference with the taxpayer/representative.

Note: The video conferences discussed in this memo should not be used to avoid travel. When an in-person conversation, facility tour, or site visit is more appropriate to conduct the exam, do not use a video conference.

Video Conferencing Protocol Reminders:

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 [IRM 10.5.1.6.18.2, Online Meeting Tools](#). Also refer to the memo [NHQ-01-1121-0004, Approval to Accept Images of Signatures & Digital Signatures, Approval to Receive Documents & Transmit Encrypted Documents by Email- Updated Nov. 2021](#).

Note: Employees on telework agreements may conduct the video meetings at their post of duty or at their telework location. Employees without telework agreements must host the video meetings from their post of duty.

Authentication:

We're adopting [IRM 21.1.3.2.3, Required Taxpayer Authentication](#), where you must verify valid, unexpired, government issued photo identification (ID) to authenticate taxpayers, for 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](#).

Microsoft Teams Instructions:

All employees have access to Microsoft Teams, which will eventually replace Skype, WebEx and ZoomGov. See the [Microsoft Teams FAQ](#) for directions on using Teams for meetings with taxpayers and representatives. Employees should review [IRS Privacy Tips for Teams](#) for additional guidance. Do not send documents or files via Teams.

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 document or electronic file transfers.

ZoomGov Instructions:

[ZoomGov](#) is another option for hosting external meetings. The commercial Zoom (Zoom.us) application is not an IRS Enterprise Architecture-approved [tool](#). Do not use ZoomGov to exchange documents or files.

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:

Continue using Skype, Teams and ZoomGov for IRS internal communications. Please see the [IRS Video Platform Guide](#).

Effect on Other Documents: We will incorporate this guidance into IRM 4.70.13, 4.71.1, 4.75.10, 4.75.11, 4.81.5, 4.86.5 by May 26, 2024.

Effective Date: May 26, 2022.

Contact: Send questions about Teams, WebEx or Zoom to the [BSP Support Analysts](#).

Distribution:

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