

**TE/GE Secure Messaging Taxpayer Agreement**  
**Authorization of Disclosure to Designated Users**

This agreement is for the secure exchange of taxpayer data and other compliance-related information between the IRS and taxpayers through the use of the IRS Secure Message platform (Secure Messaging). To use Secure Messaging offered by the IRS with respect to the compliance activity for \_\_\_\_\_ (periods of compliance activity) of \_\_\_\_\_ (Taxpayer), Taxpayer agrees as follows:

1. The Taxpayer will send documents to the IRS and receive documents from the IRS by Secure Messaging rather than sending and receiving those documents by mail or fax. Secure Messaging may be used only for certain documents regarding the compliance activity of the Taxpayer.
2. The Taxpayer acknowledges that Secure Messaging is limited to some, but not all, communications from the IRS regarding the compliance activity, and that the Taxpayer has the responsibility to monitor several methods of communication (including mail, phone and other electronic methods), not just Secure Messaging, to communicate with the IRS and meet the Taxpayer's legal obligations.
3. To the extent the Taxpayer authorizes disclosure to third parties, the IRS will maintain a list of individuals for whom notification emails will be sent to indicate that the individual should log into Secure Messaging to review relevant electronic notices and communications from the IRS. Each individual (User) must be separately authorized by the Taxpayer to receive the Taxpayer's returns and compliance information. An executed Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, or other forms as required by the IRS (Authorization Form) must be received and accepted by the IRS before a User can access Secure Messaging.
4. The Taxpayer agrees to provide a List of Users (Appendix A) who will review and abide by the IRS Secure Messaging Terms of Service and IRS Secure Messaging Rules of Conduct while using Secure Messaging. These documents are available at [www.irs.gov/TEGEconnect](http://www.irs.gov/TEGEconnect). The Taxpayer understands that these documents may be changed at any time and the IRS will notify the Taxpayer and all Users of any changes. The Taxpayer and User must accept these changes to continue using Secure Messaging. The Taxpayer understands that if the taxpayer or a User violates the terms of this agreement, IRS Secure Messaging Terms of Service, or IRS Secure Messaging Rules of Conduct, the Taxpayer and the User will no longer be allowed to access Secure Messaging.
5. The Taxpayer understands that the User's access to Secure Messaging is limited by the User's separate Authorization Form. If the compliance activity is expanded to include additional periods not listed on the executed Authorization Form, the IRS must receive and accept a new Authorization Form before allowing a User to receive information related to the additional periods. The IRS will provide information to the Taxpayer annually on how to revoke the authorization of a User and how to designate a new User.
6. The Taxpayer understands that this agreement is effective when signed by the Taxpayer and accepted by the IRS and will remain in effect for the duration of the compliance activity. The Taxpayer understands that it has the right to stop using Secure Messaging by properly notifying the IRS in writing that it no longer wishes to communicate electronically. This agreement can be terminated before it expires by the Taxpayer or the IRS with a 30-day advance notice.
7. The Taxpayer understands that its use of Secure Messaging does not convey any rights to it or to the Users, and further understands that its use of Secure Messaging is voluntary, optional and may be terminated at any time.
8. The Taxpayer understands that no part of Secure Messaging, including this agreement, will be construed as a waiver of any sovereign immunity of the United States Government.
9. The Taxpayer will pay its own costs and that of the Users associated with participating in Secure Messaging, including any costs for internet access, data and messaging rates, identity theft protection services, credit monitoring and identity monitoring services, identity recovery services, and identity theft insurance.

Name of taxpayer (type or print)	Name and title of individual signing agreement (include this individual in Appendix A)	
Signature		Date

## Appendix A

### List of Users

List of users authorized by

Taxpayer name

Employer identification number

List of users (*maximum of 5*)

Name	POA*	Email Address	Telephone Number
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

**\*Check the Power of Attorney (POA) box for each user who has previously provided a Form 2848, Power of Attorney and Declaration of Representative, or has a new Form 2848 attached to this agreement form.**

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, notify the sender immediately by telephone.