



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 16, 2023

Control No. AP-08-0623-0006
Expiration Date: 06/16/2025
Affected IRM: 8.6.1

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS
EMPLOYEES

FROM: Steven M. Martin /s/ *Steven M. Martin*
Director, Case and Operations Support

SUBJECT: Documentation Upload Tool (DUT)

This memorandum provides an overview of the Documentation Upload Tool (DUT) and issues initial guidance on the use of this tool by IRS Independent Office of Appeals (Appeals) employees. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: Beginning June 26, 2023, all taxpayer-facing Appeals employees will have the option to receive information from taxpayers using the DUT. This application provides a secure, simple process for taxpayers to electronically submit documents to Appeals without the need for a separate online account registration or identity verification process.

Background/Source(s) of Authority: The IRS committed to expanding digital services including secure document exchange in its [Taxpayer First Act Report to Congress](#) in January 2021. Appeals supported this commitment by expanding the use of Taxpayer Digital Communications in July 2022. Appeals began testing the DUT in December 2022 with a small group of users and is now offering DUT access to all taxpayer-facing Appeals employees on a voluntary basis. While TDC will remain the primary option for two-way digital communication with taxpayers and their representatives, taxpayer-facing Appeals employees may use the DUT as another option for electronically receiving information from taxpayers.

Procedural Change: See attachment for an overview of the DUT and instructions to gain access to the DUT application.

Effect on Other Documents: This guidance will not be incorporated into the IRM. This guidance does not affect any other guidance on accepting digital signatures.

Effective Date: This guidance is effective as of June 26, 2023.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

Attachment(s):
Documentation Upload Tool Overview

cc: www.irs.gov

How the Documentation Upload Tool Works: The DUT is an application on IRS.gov where taxpayers can upload documents using a one-time use Unique Access Code (10-digit alphanumeric code provided by an IRS employee).

Files you receive through the DUT will include the date and time much like a fax. You will have access to these files immediately once uploaded by the taxpayer. Use of the DUT is voluntary for all taxpayer-facing Appeals employees and is optional for taxpayers as another method to submit requested information.

Employees offering taxpayers the option to use the tool will:

- Log into the DUT application to [generate a Unique Access Code](#) (valid for 70 days).
- Provide the taxpayer the Unique Access Code and URL to the DUT site, <http://www.irs.gov/sendmyreply>.
- Advise the taxpayer they should read and follow the screen prompts to [submit their documents](#), including information on acceptable file types and size restrictions.
- Log into the DUT application to [retrieve the files](#) associated with their SEID.
Note: With the DUT, you will **not** receive an email notification when the taxpayer uploads documents.

The benefits of this tool include:

- Reduced paper correspondence
- Reduced time span for receiving documents
- Improved taxpayer experience

The DUT provides Appeals with a streamlined process for receiving electronic documents from the taxpayer. More information and training for the DUT will follow this memorandum. Following the training, additional detailed instructions on how to gain access and use the DUT will be posted in the [BSP Tech Talks Repository](#) in the DUT folder. On the Appeals website, under the Systems and Technology tab, select Technology Toolbox, then BSP Tech Talks, then Past Tech Talks Materials.

How to gain access to the Documentation Upload Tool:

1. Taxpayer-facing employees may submit a Business Entitlement Access Request System ([BEARS](#)) request for PROD USERS TPF (DOCUMENTATION UPLOAD TOOL (DUT)). In the Special Instructions box, enter the name of the appropriate user group per the attached table.
2. It may take two weeks or more for final approval of the BEARS request. Upon approval and processing, you will receive an email with login instructions from the DUT O&M team. Follow the instructions in the email for your initial login. Add the login URL to your favorites in Microsoft Edge for easy access.

Appeals User Groups for BEARS Requests:

User Group	Used by:
Appeals Area 1	All Area 1 employees, including management
Appeals Area 2	All Area 2 employees, including management
Appeals Area 3	All Area 3 employees, including management
Appeals Area 4	All Area 4 employees, including management
Appeals Area 5	All Area 5 employees, including management
Appeals Area 6	All Area 6 employees, including management
Appeals Area 7	All Area 7 employees, including management
Appeals Area 8	All Area 8 employees, including management
Appeals Area 9	All Area 9 employees, including management
Appeals Area 10	All Area 10 employees, including management
Appeals Area 11	All Area 11 employees, including management
Appeals	All Appeals employees and managers not included in any of the above user groups