



Small Business/Self-Employed Division

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

January 26, 2026

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Expiration Date: January 26, 2028  
Impacted IRMs: 5.8.2, 5.8.3, 5.8.4,  
5.8.5, 5.8.7, 5.8.8,  
5.19.7, 5.19.24, 1.4.52

MEMORANDUM FOR ALL SPECIALTY COLLECTION OIC EMPLOYEES

FROM: Thomas Kramer  
Director, Collection Policy Thomas D. Kramer

Digitally signed by Thomas D. Kramer  
Date: 2026.01.26 13:36:52 -08'00'

SUBJECT: Interim Guidance on the Mandatory Use of Digital Tools for Collection OIC Employees

**Purpose**

The purpose of this memorandum is to issue procedural guidance on the mandatory use of available and appropriate, IT-approved, digital tools for all Collection employees (e.g. Document Upload Tool (DUT), Taxpayer Digital Communications (TDC) Secure Messaging (SM), Live Assistance (Text Chat), etc.). Digital tools provide the IRS with a more efficient process for requesting and reviewing taxpayer submissions. The benefits of using these digital tools include:

- Reduced paper correspondence
- Decreased case processing time
- Improved customer service

Offering these digital solutions to all taxpayers, when available, will help to improve taxpayer service and efficiency across Collection.

**Background**

The IRM currently references acceptable means of receiving information from taxpayers through postal mail, face-to-face contacts, and digital tools. Digital tools include Enterprise e-Fax system (EEFax), TDC Secure Messaging, DUT, and Live Assistance (Text Chat).

## Procedural Changes

- 1 Employees are required to offer the use of available and appropriate, IT-approved, digital communication tools to taxpayers or their representatives to secure necessary information or documents.
- 2 It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort, only after all available digital communication options have been offered, declined, and exhausted. Postal mail response options should only be offered to taxpayers who cannot or will not use these digital communication tools.
- 3 Follow current guidance where digital tools are not currently authorized as an acceptable means to secure tax returns. This mandate does not supersede that guidance, and taxpayers should be encouraged to file returns through authorized means.
- 4 If a taxpayer cannot use a specific digital communication tool, employees must first offer any available alternative digital tool before resorting to paper correspondence. Employees must also prioritize the taxpayer's preferred digital communication method, explain how to use digital tools if the taxpayer needs help, and document the taxpayer's choice.
- 5 Employees must use the digital tools and systems available to them to review and respond to taxpayers, following IRM guidelines for processing taxpayer responses.
- 6 When using TDC Secure Messaging, employees must mark the Case Status and IRS Case Status fields as Closed/Complete once taxpayer responses have been processed, documented, and all attachments properly handled. This will mark messages and attachments to be purged. TDC Secure Messaging should not be used as long-term storage to retain incoming taxpayer communications.

Employees can also find more information about digital tools on the Emerging Technologies Knowledge Base Homepage.

**Effect on Other Documents:** This guidance will be incorporated into the impacted IRM sections as specified on the following pages within two years from the date of this memorandum.

**Effective Date:** This guidance, which impacts all IRM sections listed above, is effective as of January 26, 2026, the date of this memorandum.

**Contact:** If you have any questions about the guidance in this memorandum you may contact Eric Slayback, Program Manager, HQ Collection Policy – Case Resolution Alternatives.

### **Distribution:**

Director, Specialty Collection – Offer in Compromise  
Taxpayer Advocate Service  
Special Counsel (GL) L&A  
IRS.gov

## Interim Guidance: SBSE-05-0126-0017

The following changes take effect January 26, 2026, for the IRM references listed below. This memorandum uses ellipses (...) to show existing policy not changed and only shows the paragraphs with changes.

### 1.4.52.2

(01-26-2026)

#### Responsibilities of an Offer in Compromise Manager

...

(2) You are responsible for oversight of certain administrative functions for your employees including, but not limited to the list below.

Manager Administrative Oversight Functions
Overseeing the time reporting process
Maintenance of time and attendance records
Certifying overtime records
Approving scheduled and unscheduled leave
Controlling and approving travel
Maintaining safe working conditions
Completing quarterly 1204 self certifications
Oversight of supply procurement
Ensuring employees have necessary equipment and supplies
Maintaining EPF and drop files for each employee
Ensuring group ENTITY End of Month reports are completed correctly (verified, generated, and approved) by the due date (FOIC only) <b>Note:</b> You may delegate certain administrative duties to a secretary/ administrative assistant; however, you retain oversight responsibility for those tasks.
Reviewing appropriate system reports.
Overseeing group remittance processing activities, including monitoring Form 5919, Teller's Error Advice, sent to your team/group. See procedures in IRM 5.1.2.5.6, Responding to Form 5919.
Reviewing necessary electronic messaging reports and ensuring employees are using mandatory tools such as the Document Upload Tool (DUT), Secure Messaging eGain system (SM), etc.

### **5.8.2.2**

**(01-26-2026)**

#### **Integrated Automation Technologies (IAT), Secure Messaging(SM) and Document Upload tool (DUT)**

(4) Secure Messaging is a web-based system that allows seamless communication between SCOIC employees taxpayers, and representatives. It enables the sending and receiving of documentation securely. The use of Secure Messaging is mandatory and serves as the preferred method of communication. Throughout the IRM there are references to acceptable means of receiving information from taxpayers/representatives including correspondence through mail and fax. Secure Messaging is now available as another option for taxpayers/representatives, allowing them to submit requested information online quickly and securely in lieu of mailing correspondence during an offer investigation.

(5) Document Upload Tool (DUT) is another mandatory tool that allows taxpayers or their representatives to upload documents without requiring an online account.

Note: Both Secure Messaging and DUT must be offered to taxpayers and representatives as an option any time information is requested.

### **5.8.3.6**

**(01-26-2026)**

#### **Perfecting Offers**

(1) – Before beginning an OIC investigation, certain critical errors must be corrected to perfect the offer. The Combo letter on the AOIC system is designed to communicate with the taxpayer and/or their representative to request the necessary corrective action. Secure Messaging is a web-based system that allows seamless communication between SCOIC employees taxpayers, and representatives. It enables the sending and receiving of documentation securely. The use of Secure Messaging is mandatory and serves as the preferred method of communication. Document Upload Tool (DUT) is another mandatory tool that allows taxpayers or their representatives to upload documents without requiring an online account. If there is no response to the request letter, the OIC may be returned with no further contact. A return for failure to perfect an offer does not require a Form 1271, Rejection Memorandum. The taxpayer has no appeal rights when the offer is closed as a return. The following errors are considered critical and **must** be corrected before beginning the investigation:

Note: Both Secure Messaging and DUT must be offered to taxpayers and representatives as an option any time information is requested.

### **5.8.3.7**

**(01-26-2026)**

#### **Case Building Offers**

...

(4) PEs must offer Secure Messaging and the Document Upload Tool (DUT) to obtain taxpayer correspondence quickly and securely in lieu of mailing the documents. The use of the tool is now mandatory for compliance employees.

...

**5.8.4.6**  
**(01-26-2026)**  
**Initial Compliance Screening**

...

(12) Employees must follow the procedures in IRM 5.8.4.8, Taxpayer Contact, contacting a taxpayer or their representative to request additional information or documents. The following table provides guidance on the appropriate actions to take based on the information required:

[No changes to table]

[Deleted Note]

...

**5.8.4.7**  
**(01-26-2026)**  
**Initial Offer Actions**

...

(1) The assigned OE/OS must complete the following additional actions:

ITEM	Action	Then
q	If the initial analysis reflects the need for additional information, and the information is not available through internal sources or online research	<p>follow IRM 5.8.4.8 to contact the taxpayer or representative to discuss any additional information necessary to continue the offer investigation. The telephone contact or attempted contact must be documented in the AOIC or ICS history.</p> <p><b>Note:</b> If the information was current at the time of submission, it may not be necessary to require the taxpayer to update the information. For example, the information became outdated due to processing delays caused by the IRS and through no fault of the taxpayer. In those cases, it is appropriate to rely on the outdated information if there is no indication the taxpayer's overall situation has significantly changed.</p>

ITEM	Action	Then
		Judgment should be exercised to determine if any, or to what extent, updated information may be necessary.

**5.8.4.7.3**  
**(01-26-2026)**  
**Securing Related Offer**

...

(5) In order to avoid disclosure issues when the taxpayers are not represented by a POA, requests for amended and revised **Forms 656** must be made by phone.

**Note:** Refer to the revision date of the original Form 656 submitted to determine if the taxpayers have authorized the discussion of the existence of separate tax liabilities with their spouse.

Follow IRM 5.8.4.8 to attempt contact with the taxpayers. If contact is made, a discussion should be held about the need for separate offers with both taxpayers. When discussing the requirement for two separate offers, confirm how the taxpayers want to treat the initial TIPRA payment: for example, splitting the original payment between the two offers or submitting a new payment.

**Note:** Advise the taxpayers that a separate **Form 656** is required, and two separate **Forms 656** will be sent to each of them; one to the primary spouse and one to the secondary spouse. If unable to reach the taxpayers after two attempted phone contacts, issue Letter 2844, Offer in Compromise Additional Information Request, with paragraph "D" to request a call back on the second business day.

**Reminder:** If the taxpayer is enrolled in Secure Messaging (SM), send Letter 2844 to the taxpayer via SM instead of mailing it. If the taxpayer has a representative who is enrolled in SM, also send a copy of the letter to the representative via SM.

**Note:** If contact is made with only one taxpayer advise them of the requirement for two Forms 656 and that you will be sending separate offer forms addressed to each taxpayer.

Amended and related Forms 656 must be sent separately to each spouse's Secure Messaging (SM) account, or two separate mailings will be needed if you are unable to secure permission from each spouse to send the Forms 656 to one SM account or mail the forms in one envelope. If only one spouse is enrolled in SM send their Form 656 via a secure message and mail the related Form 656 to the unenrolled spouse.

...

**5.8.4.8**  
**(01-26-2026)**  
**Taxpayer Contact**

- (1) If the initial screening or initial analysis reveals additional information is required or when needing to communicate the reasonable collection potential, contact the taxpayer or the representative by telephone. Make two phone attempts to reach the taxpayers one business day apart before sending correspondence requesting contact on the second day. The contacts or attempted contacts must be documented in the case history.
- (2) If the taxpayer is enrolled in Secure Messaging (SM), send all correspondence to the taxpayer via a secure message. If the taxpayer has a representative who is enrolled in SM, send a copy of the correspondence to the representative via a secure message. If separate communications are required when working a joint offer a separate secure message must be sent to each taxpayer's SM account. If only one spouse is enrolled in SM and separate communications are required for each spouse send a secure message to the taxpayer enrolled in SM and mail the correspondence to the unenrolled taxpayer. Correspondence should be mailed if the taxpayer or representative requests communication through paper correspondence.
- (3) When requiring additional information from a taxpayer or their representative offer the use of Secure Messaging (SM) or the Document Upload Tool (DUT) to secure the necessary information. Taxpayers are not required to use SM or DUT, but these digital tools must be the first offered alternative to provide information prior to E-fax or paper correspondence. Employees must use the taxpayer preferred method of communication (SM, DUT, E-fax, or mailed paper correspondence) when corresponding with the taxpayer.
- (4) If a written request is sent to the taxpayer or representative, the correspondence must include:

<b>A list of the specific items/information needed:</b>
Missing or zero offer amount, unless terms are present.
The full name, address, Social Security Number (SSN), Employer Identification Number (EIN), and/or Individual Taxpayer Identification Number (ITIN) of the taxpayer must be entered on <b>Form 656</b> . If the taxpayer(s) uses a mailing address that is different from the street address, the physical home address should be included as well. If the home address line is blank or the taxpayer does not include an address, then verify with the taxpayer their specific circumstance which may be the use of an address of their representative, a Low-Income Tax Clinic (LITC), or a PO Box.

<b>A list of the specific items/information needed:</b>
Additional Form(s) 656 which may be required involving related offer(s). Refer to IRM 5.8.3.5, Processing Forms 656 and Initial Offer Payments, which discusses when securing related offers is appropriate. <b>Note:</b> If an amended offer is secured the OE/OS should not sign any amended or revised Forms 656. Retain the original and any amended Forms 656 in the file.
Missing TIPRA payment or shortfall.
Unfiled tax returns (generally, this will not exceed a 6-year look-back period, without managerial approval).
Obsolete Form 656.
Missing or blank Form 433-A (OIC) and/or 433-B (OIC).
A specific deadline for providing the information.
A statement indicating that the offer will be returned without further consideration if all the information is not provided.
The availability of Secure Messaging (SM) and the Document Upload Tool (DUT) for providing necessary information and directions on how to use SM and DUT.
The name, phone number, and employee number of the investigating employee.
A statement regarding enclosure of Publication 1 and 594, if necessary.
A statement addressing any potential special circumstances (e.g., ETA or DATCSC), if appropriate.

...

- (7) The following table provides guidance on the appropriate actions to take based on the information required:

[No changes to table]

[Deleted Note]

...

#### **5.8.4.9**

**(01-26-2026)**

#### **Actions Based on Reasonable Collection Potential**

- (1) Once the RCP has been calculated, process the case as follows:

....

[No Changes to Table]

[Deleted Reminder]

#### **5.8.4.9.1**

**(01-26-2026)**

#### **Responding to Taxpayers**

- (1) You are required to respond promptly to customer requests or concerns. Return calls as soon as practical after receiving a voice message. Check messages at least daily (more than once when able) to ensure taxpayers receive a timely response.

**Reminder:** If the taxpayer or representative is enrolled in Secure Messaging and contact is initiated via a secure message, respond to the taxpayer or representative via Secure Messaging. Contact should be made as soon as practical after receiving the secure message. Check messages at least daily (more than once when able) to ensure taxpayers receive a timely response.

...

#### **5.8.5.3**

**(01-26-2026)**

#### **Taxpayer Submitted Documents**

...

- (2) If during the investigation, the financial information becomes older than 12 months and it appears significant changes have occurred, a request for updated information may be appropriate. Prior to contacting the taxpayer, attempt to secure the necessary verification through internal sources or external research. If taxpayer contact is required, follow the procedures in IRM 5.8.4.8, Taxpayer Contact, to secure any information that cannot be verified through internal or external research.

...

#### **5.8.5.3.1.4**

**(01-26-2026)**

#### **Verification Through Taxpayer Contact**

- (1) If not present in the file when assigned for investigation and internal sources or external research is not available or indicate a discrepancy, follow IRM 5.8.4.8,

Taxpayer Contact, to request appropriate documentation from the taxpayer to verify the information on the CIS. A request for additional information and verification should be based on the taxpayer's circumstances and the information must be necessary to make an informed decision on the acceptability of the taxpayer's OIC. Do not make a blanket request for information that would have no impact on the case resolution. Do not request any information that is available internally, yet if documents required based on Form 656 instructions were not included, a discussion should be held with the taxpayer/representative about why certain documents were not submitted.

...

#### **5.8.5.20** **(01-26-2026)** **Future Income**

...

(6) In situations where the taxpayer's income does not appear to meet their stated living expenses the difference will not be included as additional income to the taxpayer, unless there are clear indications additional income not included on the collection information statement is being received and will continue to be received by the taxpayer. Discussion with the taxpayer/POA and a review of documents submitted by the taxpayer must take place to determine how the taxpayer is paying current expenses and the appropriateness of including an additional amount in the calculation of future income. Verification of the source of unexplained bank deposits or statements from the source of gifts may be required to correctly determine the taxpayer's current income. Follow IRM 5.8.4.8, Taxpayer Contact, to secure necessary information to verify the taxpayer's income.

...

#### **5.8.5.24** **(01-26-2026)** **Shared Expenses**

(1) Below are some examples of joint and separate liabilities.

<b>If...</b>	<b>Then...</b>
A joint offer was submitted from taxpayers residing in separate households	Compute two separate RCPs based on their separate income(s) and expenses. If the combined RCP is less than the offer amount, proceed with acceptance. If the combined RCP is greater than the offer amount or additional information/documentation is needed, contact the taxpayers individually to discuss the RCP based on their individual financial analysis. Follow the procedures in IRM 5.8.4.8, Taxpayer Contact, to contact each taxpayer separately. Advise them that the RCP is based on their individual income and assets and they should discuss the

If...	Then...
	<p>outcome with the related party to determine if an increase in their joint offer amount will be submitted. If they agree to submit a joint offer that is greater than their total individual RCPs secure an addendum to revise the offer amount.</p> <p><b>Caution:</b> Do not disclose the financial information of the individual to the other taxpayer. It will be at the taxpayer's discretion to discuss their financial information and determine whether an amended offer should be submitted to include both RCPs.</p>

...

#### 5.8.7.2.2.5

(01-26-2026)

#### Return for Dishonored Payments

...

(4) The replacement payment must be in the form of certified funds (money order, cashier's check, etc.) and submitted via overnight mail or the taxpayer must provide proof that a previously submitted replacement check has cleared the bank. See IRM 5.8.7.3, Return Reconsideration, below for reconsideration procedures.

- Inform the taxpayer or the authorized representative that the offer will not be reconsidered if the payment is not made with certified funds.
- Provide a reasonable due date for receipt of the payment to the taxpayer or the authorized representative.
- Advise the taxpayer or their representative to submit the payment by overnight mail. If proof a replacement check has cleared is being submitted, ask the taxpayer or representative to provide it via the digital tools available. If all available digital communication options have been offered, declined, and exhausted, employees should offer overnight mail channels as available options.
- Document the case history.

(5) Inform the taxpayer or the authorized representative that the certified funds must be mailed to either of the following addresses:

Brookhaven: Internal Revenue Service Center, 5000 Corporate Court - Stop 680,  
Holtsville, NY 11742

Memphis: Internal Revenue Service Center, 5333 Getwell Rd AMC - Stop 880, Memphis,  
TN 38118

...

**5.8.8**  
**(01-26-2026)**  
**Faxed Original or Amended Forms 656**

...

(2) If the original Form 656 was processed without a signature, and phone contact has been made with the taxpayer and documented, request the taxpayer to provide a signed copy via the digital tools available. If all available digital communication options have been offered, declined, and exhausted, employees should offer postal mail channels as available options. If you are unable to reach the taxpayer by phone, you may send a Letter 2844 option D requesting the taxpayer to call. If the taxpayer does not respond, return the offer. We cannot accept the terms of an unsigned Form 656.

**IRM 5.19.7.2**  
**(01-26-2026)**  
**Monitoring Offers in Compromise (MOIC)**

...

(8) Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all available digital communication options have been offered, declined, and exhausted. Employees should only offer postal mail response options to taxpayers who cannot or will not use these digital communication tools. More information on DUT is available at [irs.gov/sendmyreply](https://irs.gov/sendmyreply). Taxpayers and POAs can find more information and sign up for Secure Messaging system at [IRS.gov/connect](https://IRS.gov/connect).

- The Document Upload Tool (DUT) is an application on [IRS.gov](https://IRS.gov) where taxpayers can upload documentation they are requested or required to provide; by using a one-time use only Unique Access Code (10-digit alphanumeric code provided by an IRS employee). The DUT provides employees with an option to receive necessary documentation from taxpayers in real time while on the phone. It also provides taxpayers with an alternative to provide necessary documentation securely to the requesting employee.
- Secure Messaging is a web-based system that allows SCOIC employees a convenient way to communicate, send, and receive documentation from taxpayers/representatives. It allows the IRS and the taxpayer/representative to share messages and supporting documents through a digitally secure portal, reducing the need for phone calls and mailing documents. Secure Messaging should be offered as another option for taxpayers/representatives, allowing them to submit requested information online quickly and securely in lieu of mailing correspondence while the offer is being monitored.

(9) The taxpayer or representative does not have the right to record a telephone interview, with or without the IRS's knowledge. If a taxpayer begins to record a

conversation during a telephone call, and you are aware of it, advise the taxpayer or representative that the recording must be stopped. If the recording is not stopped, politely terminate the call, and document the case history accordingly.

#### **5.19.24.5.1**

**(01-26-2026)**

#### **Secure Messaging (SM) & Document Upload Tool (DUT)**

...

(2) Secure Messaging is a mandatory web-based system that allows SCOIC employees a convenient way to communicate, send, and receive documentation from taxpayers/representatives. It allows the IRS and the taxpayer/representative to share messages and supporting documents through a digitally secure portal, reducing the need for phone calls and mailing documents. Throughout the IRM, there are references to acceptable means of receiving information from taxpayers/representatives including correspondence through mail and fax. Secure Messaging is available as another option for taxpayers/representatives, allowing them to submit requested information online quickly and securely in lieu of mailing correspondence during an offer investigation.

(3) Document Upload Tool (DUT) is another mandatory tool that allows taxpayers or their representatives to upload documents without requiring an online account.

Note: Both Secure Messaging and DUT must be offered as options to taxpayers and representatives as an option any time information is requested.