



Small Business/Self-Employed Division

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

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5.19.3, 5.19.7, 5.19.8, 5.19.11, 5.19.13,
5.19.22, 5.19.24

MEMORANDUM FOR ALL COLLECTION EXECUTIVES

FROM: Kareem Williams
Director, Collection Policy

Kareem
Williams

SUBJECT: Document Upload Tool (DUT) for Collection Employees

Digitally signed by Kareem
Williams
Date: 2022.12.02 16:18:56
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Purpose: The purpose of this memorandum is to issue initial procedural guidance and an overview of the Document Upload Tool (DUT) for Collection Employees.

Background: Throughout the IRM there are references to acceptable means of receiving information from taxpayers including correspondence through mail, fax, and face-to-face contacts. The DUT will soon be available as another option, like existing fax machines or online fax services, to offer taxpayers, allowing them to submit requested information online quickly and securely in lieu of mailing correspondence.

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

Files received through the DUT will be labeled with the date and time much like correspondence received by fax and will be immediately available to the requesting employee. Wherever fax correspondence is referenced as an acceptable means of securing documents in the IRM the DUT will also be acceptable. Use of the DUT is voluntary for all Collection employees and is optional for taxpayers as another method to submit requested information.

Employees offering taxpayers the option to use the tool will:

- 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>)

Note: Only documents with the following file extensions can be uploaded: .pdf, .jpg, .jpeg, and .png. Multiple files can be uploaded, up to a maximum size of 15 MB per file/document. Up to 40 documents can be submitted at once and the page count on PDF files must be 120 pages or less

- Advise the taxpayer they should read and follow the screen prompts that will be displayed
- Retrieve the files after they are uploaded by the taxpayer (only by the requesting employee)

The goal is to make this solution available promptly where it would be helpful to improve taxpayer service and efficiency across Collection. The benefits of this tool include:

- Reduced paper correspondence
- Decreased case processing time
- Improved taxpayer experience

The DUT provides the IRS with a more streamlined process for requesting and evaluating taxpayer submissions. More information and training for employees in individual functions within Collection who can use the DUT will follow this memorandum.

Effective Date: This guidance is effective as of the date of this memo, December 05, 2022.

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

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