



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 01-26-2026

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Affected IRM(s): 4.26.17

MEMORANDUM FOR: ALL SB/SE FIELD AND SPECIALTY EXAMINATION EMPLOYEES  
and MANAGERS;  
ALL DIRECTORS, LB&I

FROM: Heather J. Yocum /s/ *Heather J. Yocum*  
Acting Director, Specialty Examination Policy

SUBJECT: Supplemental Guidance on Offering Digital Communication Tools to FBAR Filers  
and Third Parties

**Purpose:** The purpose of this memorandum is to incorporate changes from the guidance in IGM SBSE-04-0126-0012, Interim Guidance on Offering Digital Communication Tools to Taxpayers and Third Parties, into IRM 4.26.17, Report of Foreign Bank and Financial Accounts (FBAR) Procedures, until it is published. Please ensure this information is distributed to all affected employees in your organization.

**Effect on Other Documents and Effective Date:** This guidance will be incorporated into IRM 4.26.17 by a date not to exceed two years from the date of this memorandum. The following changes are effective 01/26/2026.

**Contact:** Anthony Hampton, BSA Policy Program Manager.

Attachment 1 – IRM 4.26.17

**Distribution:** IRS.gov

## **Attachment 1 – IRM 4.26.17**

### **IRM 4.26.17.3**

#### **Working the FBAR Examination**

- (1) *No change.*
- (2) *No change.*
- (3) *No change.*
- (4) *No change.*
- (5) *No change.*
- (6) *No change.*
- (7) Employees must offer the use of IT-approved digital communication tools to filers and representatives during compliance interactions. See IRM 4.26.17.X, Use of Digital Communication Tools in FBAR Filer and Third-Party Interactions.

### **IRM 4.26.17.X**

#### **Use of Digital Communication Tools in FBAR Filer and Third-Party Interactions**

- (1) Filers may submit or receive documentation or information related to compliance inquiries and interactions via IT-approved digital communication tools, unless there is a specific prohibition. Examples of these tools include, but are not limited to the following:
  - a. Document Upload Tool for Taxpayer Facing Employees (DUT-TPFE) is an IT-approved, one-way (filer to employee), digital communication tool that filers and third parties can use to submit documents and information related to compliance interactions. SB/SE employees, see Document Upload Tool (DUT) Table of Contents for information on accessing and using DUT-TPFE.
  - b. Taxpayer Digital Communications (TDC) Secure Messaging (SM), which may also be known as TDC Secure File Sharing – Secure Messaging (SFS-SM), or eGain, is an IT-approved, two-way, digital communication tool that provides employees and taxpayers (and their authorized users) a way to send and receive written text and attachments electronically through a secure portal. For more information, see TDC SM FAQs (SBSE-Field Exam employees), and TDC page on the Exam Procedures Knowledge Base (LB&I employees).

- (2) The use of IT-approved digital communication tools is voluntary for filers.
- (3) Employees are required to offer and encourage the use of digital communication tools during compliance interactions.

**Note:** Most tools require BEARS entitlements. However, access to specific digital communication tools depends on whether the employee's business unit or function is approved to utilize the tool. As a result, employees may not have access to every digital communication tool. For more information on tool availability for SB/SE employees, visit Emerging Technologies - Home, and for LB&I employees, IT Resources page.

- (4) Employees must offer the use of IT-approved digital communication tools to filers and representatives during compliance interactions.

**Note:** For employees to whom TDC SM is available, it can be used in FBAR cases ***only if a related statute determination is made***, such as on an approved Form 13535, Report of Foreign Bank and Financial Accounts Related Statute Memorandum. In that instance, follow BOD-specific procedures for access and use of this tool, except note that, due to its language, Letter 6100, Taxpayer Notification – Representative has Opted-In TDC, is not applicable to FBAR cases. For more information about related statute determinations, see IRM 4.26.17.2.1, Starting an FBAR Examination Resulting from Title 26 – Related Statute Memorandum (RSM) Required.

- (5) Correspondence and documents received via IT-approved digital communication tools generally must be saved to an encrypted folder on the employee's hard drive or OneDrive upon receipt. See IRM 4.33.1.4(2), Accessing Electronic Records, and IRM 1.15.6.8(3)(d), Creation, Use, and Maintenance of Unstructured Electronic Data, (related to the use of OneDrive for the temporary storage of Federal records).

**Note:** Documents received from the filer and temporarily saved on the employee's hard drive or OneDrive must be associated with the case file when appropriate. See IRM 4.26.17.2.4, Case File Assembly, for documents required in the case file.

- (6) See IRM 10.10.1.6.1, Accepting Images of Signatures and Digital Signatures in Certain Taxpayer Interactions, for guidance on accepting signed documentation via digital communication tools.
- (7) Refer to IRM 4.33.1, Managing Electronic Records from Taxpayers and Third Parties, for additional general guidance as it applies to FBAR matters.