



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 01-26-2026

Control Number: SBSE-04-0126-0012  
Expiration Date: 01-26-2028  
Affected IRM(s): 4.10.1, 4.13.1, 4.19.3,  
4.19.4, 4.19.5, 4.19.6,  
4.19.12, 4.19.13, 4.19.22,  
4.19.23, 4.19.25, 4.19.26,  
4.23.3, 4.23.7, 4.23.21,  
4.23.25, 4.23.26, 4.24.13,  
4.24.22, 4.24.23, 4.24.25,  
4.25.1, 4.25.2, 4.26.6,  
4.26.11, 4.26.17, 4.31.3,  
4.33.1, 4.119.1, 4.119.4,  
7.50.1, 25.15.2, 25.21.4

MEMORANDUM FOR AREA DIRECTORS, FIELD, SPECIALTY, AND CAMPUS  
EXAMINATION

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

SUBJECT: Interim Guidance on Offering Digital Communication  
Tools to Taxpayers and Third Parties

**Purpose:** The purpose of this memorandum is to issue guidance for the mandatory offering of digital communication tools (e.g., Document Upload Tool (DUT), Taxpayer Digital Communications (TDC) Secure Messaging (SM), etc.) when they are available and appropriate.

Examiners are required to offer and encourage the use of IT-approved digital communication tools with taxpayers and representatives during compliance interactions. The use of those tools is voluntary for taxpayers.

**Note:** Most tools require BEARS entitlements. However, access to specific digital communication tools depends on whether the examiner's business unit or function is approved to utilize them. As a result, examiners may not have access to every digital communication tool. For more information on tool availability, visit Emerging Technologies - Home.

Please ensure this information is distributed to all affected employees in your organization.

**Procedural Changes:** SB/SE Field, Specialty, and Campus Examination employees must offer and encourage taxpayers to use the digital communication tools when available and appropriate. Paper correspondence (i.e., mail) should be the option of last resort, only after all available digital communication tools have been offered and declined.

**Note:** Digital communication tools do not replace any requirements to conduct field appointments and hold face-to-face meetings with the taxpayer.

**Effect on Other Documents and Effective Date:** IRM procedural updates (IPUs) and additional interim guidance memorandums (IGMs) will be issued as appropriate to incorporate this guidance into the IRM. The effective date of this interim guidance is 1/26/2026.

**Contacts:**

<b>Affected IRM</b>	<b>Contact Name and Title</b>	<b>Organization</b>
4.10.1, 4.33.1	Ronald Zarriello, Program Manager	Examination Field and Campus Policy, Field Examination General Processes
4.19.3	Anndra Richards, Program Manager	Examination Field and Campus Policy, Automated Underreporter
4.19.4, 4.19.5, 4.19.6, 4.19.22, 4.19.23, 4.19.25, 4.119.1, 4.119.4	Vicky Cook, Program Manager	Examination Field and Campus Policy, BMF Document Matching
4.13.1, 4.19.12, 4.19.13, 4.31.3, 7.50.1, 25.15.2	Dawn Hewitt, Program Manager	Examination Field and Campus Policy, Campus Exam/Automated Underreporter
4.19.26, 4.23.3, 4.23.7, 4.23.21, 4.23.25, 4.23.26, 25.21.4	Shawn Knott, Program Manager	Specialty Policy, Employment Tax Policy
4.24.13, 4.24.22, 4.24.23, 4.24.25	Kelly Stephenson, Program Manager	Specialty Policy, Excise Tax Policy
4.26.6, 4.26.11, 4.26.17	Anthony Hampton, Program Manager	Specialty Policy, Bank Secrecy Act (BSA) Policy
4.25.1, 4.25.2	Lauren Busterna, Program Manager	Specialty Policy, Estate & Gift Tax Policy

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