



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 01-26-2026

Control Number: SBSE-04-0126-0014
Expiration Date: 01/25/2028
Affected IRM: 4.19.13

MEMORANDUM FOR DIRECTOR, SB/SE CAMPUS EXAMINATION

FROM: Heather J. Yocum /s/ *Heather J. Yocum*
Director, Examination Field and Campus Policy (EFCP)

SUBJECT: Supplemental Guidance for Campus Correspondence Examination on
Offering Digital Communication Tools to Taxpayers 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 4.19.13, *Liability Determination, General Case Development and Resolution* until it is published. Please ensure this information is distributed to all affected Correspondence Examination employees.

Effect on Other Documents and Effective Date: This guidance in SBSE-04-0126-0012, *Interim Guidance on Offering Digital Communication Tools to Taxpayers and Third Parties* will be incorporated into IRM 4.19.13, *Liability Determination, General Case Development and Resolution*, by a date not to exceed two years from the date of this memorandum. The following changes are effective 01/26/2026.

Contact: Dawn Hewitt, Policy Program Manager, Examination Field and Campus Policy.

Attachment:

Attachment 1 – IRM 4.19.13

Distribution: www.irs.gov

Attachment 1, IRM 4.19.13.

**4.19.13.1.3 (MM-DD-YYYY)
Roles and Responsibilities**

- (1) General Case Development and Resolution is used in Campus Examination Operations by managers, coordinators, examiners, and clerical staff to work, control, and monitor inventory for discretionary tax issues in both SB/SE and TS.
- (2) The Director is the executive responsible for the programs that come under General Case Development and Resolution.
- (3) The Program Manager is responsible for developing and implementing necessary plans and schedules for the accomplishment of the organization's objectives.
- (4) The Department Manager is responsible for planning work to be accomplished by subordinates, setting/adjusting long and short-term priorities, and preparing schedules for completion of work. They assign work to subordinates based on priorities, and uses frontline managers to direct, coordinate, and oversee the work.
- (5) The Inventory Control Manager is responsible for helping managers, directors, and office chiefs with a variety of processing, adjustments and computational issues including those affecting returns and cases, which may represent all significant divisional work streams.
- (6) The Bankruptcy Coordinator is responsible for advising, initiating, and reviewing the full range of collection activities relative to the complicated procedures covered by the Bankruptcy Act.
- (7) The Frontline Manager is responsible for assigning, directing, and reviewing the work of subordinate employees. They also plan and carry out training and development of employees, evaluate employees' work performance, and perform all other related administrative functions.
- (8) The Clerical Manager is responsible for assigning, directing, and reviewing the work of clerical employees whose responsibilities include processing incoming faxes and correspondence, controlling the work to correspondence units, and other related clerical duties.
- (9) The tax examiners are responsible for contacting the taxpayer through correspondence or phone contact to obtain information, explain liability and encourage compliance. Tax examiners must offer available digital tools to the taxpayer (e.g. Document Upload Tool (DUT), Taxpayer Digital Communication Secure Messaging (TDC SM), etc.)

Currently these instructions may be found in SBSE-04-MM25-0032, Interim Guidance on Receiving Electronic Records via Digital Communication Tools from Taxpayers and Third Parties, until the IRM is revised.