



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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Affected IRM(s): 4.24.13, 4.24.22, 4.24.23,
4.24.25

MEMORANDUM FOR ALL EXCISE TAX EXAMINATION EMPLOYEES AND PERSONNEL AT
THE CENTRALIZED SPECIALTY TAX OPERATION (CSTO)

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

SUBJECT: Supplemental Guidance for Excise Field Examination and Centralized Specialty
Tax Operations (CSTO) 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 4.24.13, *Overview of Excise Fuel Compliance Program*, IRM 4.24.22, *Campus Procedures for Excise Taxes*, IRM 4.24.23, *Operational Procedures and Responsibilities for Form 637 Excise Tax Registrations and Secure Airport Terminals (SATs)*, and IRM 4.24.25, *Issue Management System (IMS), Notebook and Workpapers*, until they are published. Please ensure this information is distributed to all affected Excise Tax Examination employees.

Procedural Changes: See Attachments.

Effect on Other Documents and Effective Date: The guidance in SBSE-04-0126-0012, *Interim Guidance on Offering Digital Communication Tools to Taxpayers and Third Parties*, will be incorporated into IRM 4.24.13, *Overview of Excise Fuel Compliance Program*, IRM 4.24.22, *Campus Procedures for Excise Taxes*, IRM 4.24.23, *Operational Procedures and Responsibilities for Form 637 Excise Tax Registrations and Secure Airport Terminals (SATs)*, and IRM 4.24.25, *Issue Management System (IMS), Notebook and Workpapers*, by a date not to exceed two years from the date of this memorandum. The following changes are effective immediately.

Contact: Kelly Stephenson, Acting Excise Tax Policy Program Manager

Attachment:

Attachment 1 – IRM 4.24.13
Attachment 2 – IRM 4.24.22
Attachment 3 – IRM 4.24.23
Attachment 4 – IRM 4.24.25

Distribution: www.irs.gov

Attachment 1 – IRM 4.24.13

IRM 4.24.13.1.6 Related Resources

- (2) Refer to IRM 4.33.1, Managing Electronic Records from Taxpayers and Third Parties, for guidance on requesting, receiving, preserving, maintaining, storing, controlling, transmitting, and disposing of electronic records received relating to compliance activities.

IRM 4.24.13.14 Use of Digital Communication Tools in Taxpayer and Third-Party Interactions

- (1) Taxpayers may submit documentation or information related to compliance inquiries and interactions via IT-approved digital communication tools (e.g., DUT-TPFE, etc.) unless there is a specific prohibition.
- (2) The use of IT-approved digital communication tools is voluntary for taxpayers.
- (3) Employees are required to offer and encourage the use of IT-approved digital communication tools to taxpayers and representatives during compliance interactions.

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 the tool. As a result, examiners may not have access to every digital communication tool. For more information on tool availability, visit Emerging Technologies - Home.

- (4) Taxpayers are not required to submit any documentation or information via IT-approved digital communication tools and may continue to submit information by mail or other allowable means of transmission.
- (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 taxpayer and temporarily saved on the employee's hard drive or OneDrive must be associated with the case file when appropriate. See IRM 4.33.1.8, Closing Cases with Electronic Records, for guidance on preserving all appropriate documents in the electronic 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.

Attachment 2 – IRM 4.24.22

IRM 4.24.22.5

Use of Digital Communication Tools in Taxpayer and Third-Party Interactions

- (1) Taxpayers may submit documentation or information related to compliance inquiries and interactions via IT-approved digital communication tools (e.g., DUT-TPFE) unless there is a specific prohibition.
- (2) The use of IT-approved digital communication tools is voluntary for taxpayers.
- (3) Employees are required to secure BEARS entitlements for all available IT-approved digital communication tools and offer the use of these tools to taxpayers and representatives during compliance interactions.

Note: Availability of BEARS entitlements for specific digital communication tools is based on whether the examiner's business unit or function is approved to utilize the tool. Therefore, examiners may not have access to every digital communication tool.

- (4) Employees must offer the use of IT-approved digital communication tools to the taxpayer in their initial contact with the taxpayer and third-party representative.
- (5) Taxpayers are not required to submit any documentation or information via IT-approved digital communication tools and may continue to submit information by mail or other allowable means of transmission.
- (6) 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 taxpayer and temporarily saved on the employee's hard drive or OneDrive must be associated with the case file when appropriate. See IRM 4.33.1.8, Closing Cases with Electronic Records, for guidance on preserving all appropriate documents in the electronic case file.

- (7) 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.

Attachment 3 – IRM 4.24.23

IRM 4.24.23.1.6
Related Resources

- (7) Refer to IRM 4.33.1, Managing Electronic Records from Taxpayers and Third Parties, for guidance on requesting, receiving, preserving, maintaining, storing, controlling, transmitting, and disposing of electronic records received relating to Form 637 Registrations.

Attachment 4 – IRM 4.24.25

IRM 4.24.25.1.7 **Related Resources**

- (4) Refer to IRM 4.33.1, Managing Electronic Records from Taxpayers and Third Parties, for guidance on requesting, receiving, preserving, maintaining, storing, controlling, transmitting, and disposing of electronic records received during an examination.
- (5) Refer to IRM 4.10.1, Overview of Examiner Responsibilities, for the use of digital communication tools in taxpayer and third-party interactions. Examiners are required to secure BEARS entitlements for all IT-approved digital communication tools that are available to Excise Tax Examination employees. The use of these tools must be offered to taxpayers and representatives during compliance interactions.
- (6) Refer to IRM 4.10.1, Overview of Examiner Responsibilities, for information on the Document Upload Tool for Taxpayer Facing Employees (DUT-TPFE) in taxpayer and third-party submissions. Examiners must offer the use of IT-approved digital communication tools to the taxpayer during the initial telephone conversation. The use of IT-approved digital communication tools is voluntary for taxpayers.