

IRM PROCEDURAL UPDATE

DATE: 01/26/2026

NUMBER: 26U0111

SUBJECT: Instruction and Guidance to Examiners for the Mandatory Offering of IT-Approved Digital Communication Tools

AFFECTED IRM(s)/SUBSECTION(s): 4.23.7

CHANGE(s):

IRM 4.23.7.2.1 - Incorporate instruction and guidance to examiners for the mandatory offering of IT-Approved digital communication tools when they are available and appropriate through a new subsection, Digital Communication Tools, and subsequent subsection.

(1) A digital communication tool is a web-based system that allows electronic communication between two parties. An examiner is required to offer and encourage the use of IT-approved digital communication tools with taxpayers and representatives during compliance interactions. The use of these tools is voluntary for taxpayers and their representatives.

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 Knowledge Base Homepage.

(2) Taxpayer submissions of documentation, forms, letters, and returns related to post-filing/non-filing inquiries and interactions can be allowed through use of digital communication tools, unless there is a specific prohibition.

Note: Taxpayers and representatives are not required to submit any documentation or information via IT-approved digital communication tools. They may continue to submit information by mail or other allowable means of transmission.

(3) The examiner should explain the IT-approved digital communication tools available to help the taxpayer determine which option makes the most sense for their circumstances (depending on the frequency of use, file type(s)/size(s), etc.).

(4) For more information regarding digital communication tools refer to IRM 4.23.3.9, *Digital Communication Tools* and its succeeding subsections.

IRM 4.23.7.10.6.11(8) and (9) - Moved contents of paragraphs (8) and (9) to new subsection IRM 4.23.7.10.6.11.1, Digital Communication with the Taxpayer.

IRM 4.23.7.10.6.11.1 - Created a new subsection titled "Digital Communications with the Taxpayer" to instruct examiners to offer IT-Approved digital communication tools at the initial conference to all taxpayers. This is consistent with changes to IRM 4.10.1, Overview of Examiner Responsibilities. Inserted the contents of IRM 4.23.7.10.6.11 paragraphs (8) and (9) as paragraphs (2) and (3).

(1) When contact with the taxpayer has been made, examiners must offer and encourage the use of IT-approved digital communication tools during the compliance interaction. The use of these tools is voluntary for taxpayers and representatives. For more information see IRM 4.23.7.2.1, *Digital Communication Tools*.

(2) NTRCP utilizes the Memorandum of Understanding (MOU) – Agreement to Use Secure Email, to reduce taxpayer burden, cycle time, and costs associated with delivery from voluminous tip related financial data.

(3) The NTRCP is engaged in a process with SBSE Business Systems Planning, Security Program Management Office, to incorporate the Secure Enterprise Message System (SEMS).

(4) To communicate by secure E-Mail, the following procedures must be used.

- a. Request and secure Memorandum of Understanding (MOU) with Letter 5873, *Request Secure Email Memorandum of Understanding*.
- b. Employer identifies their employees to include in the MOU as participants.
- c. IRS identifies IRS employees to include in the MOU as participants.
- d. MOU is signed and approved by the employer and IRS.
- e. Current MOUs are effective indefinitely; however, many certificates expire after one year, and up-to-date certificates are required.
- f. MOU can be amended to add or remove employees.
- g. MOU will be retained by the NTRCP analyst.
- h. Digital certificates exchanged by all authorized employees for the employer and the IRS.
- i. Test messages are sent to ensure digital signatures were properly shared.
- j. Subject lines and attachment names will not be encrypted so IRS personnel must remain disclosure vigilant in these areas.

Caution: For further guidance refer to Interim Guidance Memorandum PGLD-10-1023-0002, which provides for the receipt and transmission of documents through October 31, 2025, using email with encryption when working person-to-person to address compliance or resolve issues in ongoing or follow-up authenticated interactions. This guidance should remain in effect until the IRS fully implements long-term solutions for secure electronic communication channels with taxpayers as alternatives to encrypted email.