

IRM PROCEDURAL UPDATE

DATE: 01/26/2026

NUMBER: 26U0112

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

AFFECTED IRM(s)/SUBSECTION(s): 4.23.21

CHANGE(s):

IRM 4.23.21.5.2.1 - Incorporate instruction and guidance to examiners for the mandatory offering of digital communication tools when they are available and appropriate through a new subsection IRM 4.23.21.5.2.1, Digital Communication Tools.

(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. Examples of IT-approved digital communication tools include Document Upload Tool for Taxpayer Facing Employees (DUT-TPFE), Taxpayer Digital Communications (TDC) Secure Messaging (SM), etc. See IRM 10.5.1.6.8.6, *Other Secure Electronic Communication Methods*. 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 them. 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.

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.

(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.

(3) IRS employees are required to protect the privacy of sensitive but unclassified (SBU) data for taxpayers and personnel, including personally identifiable information (PII), such as federal tax information (FTI), tax return, financial, and employment information regardless of format. See IRM 10.5.1, *Privacy Policy*.

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