

IRM PROCEDURAL UPDATE

DATE: 01/26/2026

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

AFFECTED IRM(s)/SUBSECTION(s): 4.19.26

CHANGE(s):

IRM 4.19.26.4.3.8.1 - Incorporate instruction and guidance to examiners for the mandatory offering use of digital communication tools when they are available and appropriate through a new subsection IRM 4.19.26.4.3.8.1, 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 digital communication tools with taxpayers and representatives during compliance interactions. Examples are Document Upload Tool for Taxpayer Facing Employees (DUT-TPFE), Taxpayer Digital Communications (TDC) Secure Messaging (SM), etc.

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 using IT-approved 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 (for example, fax, PSD, etc.)

IRM 4.19.26.4.3.8.1.1 - Incorporate instruction and guidance to examiners for the use of mandatory offering use of Document Upload Tool for Taxpayer-Facing Employees through a new subsection IRM 4.19.26.4.3.8.1.1, Using the Document Upload Tool for Taxpayer-Facing Employees.

- (1) DUT-TPFE is an IT-approved, one-way (taxpayer to examiner), digital communication tool that taxpayers and third parties can use to submit documents and information related to compliance interactions. DUT-TPFE allows payers or their representatives to submit responses to CBWH using a unique access code that can be provided to the taxpayer by the TE.
- (2) The TE will provide the access code via the phone or email after an interaction (for example, after a phone conversation or correspondence). Use the Control Number when creating the access code, to make it easier to search for documents in DUT-TPFE. Follow local procedures and the CBWH job aids for DUT-TPFE for creating access codes and using the tool.
- (3) TEs will retrieve taxpayer records submitted to the CBWH DUT-TPFE daily. TEs will access DUT-TPFE using Microsoft Edge. Use the Business Entitlement Access Request System (BEARS) to request access to the dashboard. The requests will need to include the employee's username and SEID.
- (4) When downloading taxpayer records from DUT-TPFE, TEs must rename and save the file names using the Control Number and approved naming conventions for electronic case files (see the CBWH Job Aid - File Naming Conventions).

IRM 4.19.26.4.3.8.1.2 - Incorporate instruction and guidance to examiners for sending records via IT-Approved digital communication tools through a new IRM 4.19.26.4.3.8.1.2, Using the Document Upload Tool for Taxpayer-Facing Employees.

- (1) When possible, all correspondence with taxpayers should be prepared using approved form letters, since the specific language in these documents has been approved for general public use. System-generated (for example, RGS, IMS, etc.) letters should be used when the most current version of the letter is available within the system. See IRM 4.10.1.3.2, *Written Communication*.

Reminder: If the taxpayer's SSN or EIN is displayed on correspondence, it must be redacted to show only the last four digits.

Note: If an appropriate correspondence does not exist and the message is not ministerial (as discussed in IRM 4.10.1.3.2.1, *Ministerial Messages*), examiners must obtain managerial approval to send the message per IRM 4.10.1.3.2 (4).

(2) Examiners are required to prepare and send Letter 937, *Transmittal Letter for Power of Attorney*, to the power of attorney (POA) to transmit copies of correspondence addressed to the taxpayer.

Exception: For SB/SE ET examiners, Letter 937 is not required when sending messages and/or attachments to the representative in TDC SM if the taxpayer is also registered in TDC SM and the representative is included in the "copies to"/"copy to emails" field of the taxpayer's TDC SM case. See IRM 4.10.1.3.3, Written Communication to the Taxpayer's Representative.

(3) Examiners must not send emails that include SBU data (including PII and tax information) to taxpayers or their authorized representatives, even if requested, because of the risk of improper disclosure or exposure. See IRM 10.5.1.6.8.1, Emails to Taxpayers and Representatives, for further information and limited exceptions.

IRM 4.19.26.4.3.8.1.3 - Incorporate instruction and guidance to examiners for receiving records via digital communication through a new IRM 4.19.26.4.3.8.1.3, Receiving Records via Digital Communication Tools.

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

Reminder: Necessary precautions are to be taken to safeguard the data, IRS computers, and the IRS network.

Caution: Careful consideration should be given to accepting image of return information in conjunction with examination activity. Examiners must evaluate the need to examine original documents as opposed to images of documents.

(2) Correspondence and documents received via IT-approved digital communication tools generally must be saved to an encrypted folder on the examiner'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 examiner's hard drive or OneDrive must be associated with the IMS 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.

(3) If it is immediately apparent that digital received files should be associated with the case file (for example, a signed Form 2504, Form SS-10, etc.), the examiner should save the files directly to the IMS case upon receipt (bypassing the need to save the files to an encrypted folder on the examiner's computer or OneDrive). As discussed in IRM 4.33.1.8, the decision

to include or not include electronic records in the case file is determined on a case-by-case basis. Note: Requirements to incorporate the documents received into your case file review IRM 4.23.4, General Procedures and Workpapers and IRM 4.23.10.19, Assembly of Employment Tax Case.

(4) 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.

(5) See IRM 4.33.1.9, *Disposing of Storing Electronic Records*, for guidance on removing digital documents obtained from a taxpayer that were temporarily stored on an employee's hard drive or OneDrive folder.