

IRM PROCEDURAL UPDATE

DATE: 01/26/2026

NUMBER: sbse-04-0126-0133

SUBJECT: Supplemental Guidance for Centralized Specialty Tax Operations (CSTO) on Offering Digital Communication Tools to Taxpayers and Third Parties

AFFECTED IRM(s)/SUBSECTION(s): 4.24.22

CHANGE(s):

IRM 4.24.22.5 - Added title Use of Digital Communication Tools in Taxpayer and Third-Party Interactions. Added new guidance for the mandatory offering of IT-approved digital communication tools.

(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 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.