

IRM PROCEDURAL UPDATE

DATE: 01/26/2026

NUMBER: sbse-04-0126-0135

SUBJECT: Zero Paper Initiative

AFFECTED IRM(s)/SUBSECTION(s): 4.19.3

CHANGE(s):

IRM 4.19.3.2.6 - Added new section for the Use of Digital Communication Tools in Taxpayer and Third-Party Interactions.

- (1) Automated Underreporter employees must offer and encourage taxpayers and third-party representatives to use digital communication tools during compliance interactions when available and appropriate.
- (2) Paper correspondence (i.e., mail) should be the last resort, only after all available digital communication tools have been offered and declined.
- (3) Taxpayers and third-party representatives may submit documentation or information related to compliance inquiries and interactions via IT-approved digital communication tools (e.g., DUT, TCD SM) unless there is a specific prohibition.
- (4) The use of IT-approved digital communication tools is voluntary for taxpayers and third-party representatives.
- (5) Taxpayers and third-party representatives are not required to submit any documentation for information via IT-approved digital communication tools and may continue to submit information by mail or other allowable means of transmission.