

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 inquires 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.