

IRM PROCEDURAL UPDATE

DATE: 01/27/2026

NUMBER: sbse-04-0126-0149

SUBJECT: Supplemental Guidance for Estate and Gift Examinations on Offering Digital Communication Tools to Taxpayers and Third Parties

AFFECTED IRM(s)/SUBSECTION(s): 4.25.1

CHANGE(s):

IRM 4.25.1.7.4.3 - Added new sections for Use of Digital Communication Tools in Taxpayer and Third-Party Interactions and renumbered the remainder of the sections

(1) Taxpayers may submit documentation or information related to compliance inquiries and interactions via IT-approved digital communication tools (e.g., DUT-TPFE, Secure Large File Transfer (SLFT) hosted by KiteWorks, ect.) unless there is a specific prohibition.

(2) The use of IT-approved digital communication tools is voluntary for taxpayers.

(3) Examiners are required to offer and encourage the use of IT-approved digital communication tools 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) Examiners must offer the use of IT-approved digital communication tools to the taxpayer in the initial contact letter.

Note: The examiner should explain the digital communication tools available to help the taxpayer determine which option makes the most sense for their circumstances (depending on the frequency of use, file type(s)/size(s), etc.). See Secure Large File Transfer (SLFT) and Document Upload Toll (DUT) Table of Contents, for more information

(5) 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 (e.g., enterprise e-fax, etc.).

(6) Correspondence and documents received via IT-approved digital communication tools generally must be saved to an encrypted folder on the TE's or TTT's hard drive or OneDrive upon receipt. See IRM 4.33.1.4(2), Accessing Electronic Records and IRM 4.15.6.8(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 more guidance on preserving all appropriate documents in the electronic case file.

(7) If it is immediately apparent that digital received files should be associated with the case file (e.g., a signed Form 4549, Form 872, 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.

(8) 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.

(9) Correspondence received via a digital communication tool falls under the activity "Response to correspondence" in IRM Exhibit 4.2.8-1, National Standard Time Frames for Case Actions, and requires action within 14 calendar days of receipt.