

## IRM PROCEDURAL UPDATE

**DATE:** 01/26/2026

**NUMBER:** sbse-04-0126-0150

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

**AFFECTED IRM(s)/SUBSECTION(s):** 4.25.2

**CHANGE(s):**

**IRM 4.25.2.5.12 - Added new section to incorporate instruction and 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 communications tools (e.g., DUT-TPFE) unless there is a specific prohibition.

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

(3) TEs and TTTs are required to secure BEARS entitlements for all available IT- approved digital communication tools and offer the use of these tools to taxpayers and representatives during compliance interactions.

**Note: Availability of BEARS entitlements for specific digital communication tools is based on whether the examiner's business unit or function is approved to utilize the tool. Therefore, examiners may not have access to every digital communication tool.**

(4) TEs and TTTs must offer the use of IT-approved digital communication tools to the taxpayer in their initial contact with the taxpayer and third-party representatives

**Note:** TEs and TTTs 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 Document Upload Tool (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 4.15.6.8(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 TE's or TTT's hard drive or OneDrive must be associated with the case file when appropriate.

(7) 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.