



Small Business/Self-Employed Division

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D. C. 20224

January 26, 2026

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Expiration Date: January 26, 2028  
Impacted IRMs: 5.1.9, 5.1.10, 5.1.11  
5.1.23, 5.7.4, 1.4.50

MEMORANDUM FOR ALL FIELD COLLECTION EMPLOYEES

FROM: Thomas Kramer  
Director, Collection Policy

Thomas D. Kramer  
Digitally signed by Thomas D. Kramer  
Date: 2026.01.26 13:39:57 -08'00'

SUBJECT: Interim Guidance on the Mandatory Use of Digital Tools for Field  
Collection Employees

**Purpose**

The purpose of this memorandum is to issue procedural guidance on the mandatory use of available and appropriate, IT-approved, digital tools for all Collection employees (e.g. Document Upload Tool (DUT), Taxpayer Digital Communications (TDC) Secure Messaging (SM), Live Assistance (Text Chat), etc.). Digital tools provide the IRS with a more efficient process for requesting and reviewing taxpayer submissions. The benefits of using these digital tools include:

- Reduced paper correspondence
- Decreased case processing time
- Improved customer service

Offering these digital solutions to all taxpayers, when available, will help to improve taxpayer service and efficiency across Collection.

**Background**

The IRM currently references acceptable means of receiving information from taxpayers through postal mail, face-to-face contacts, and digital tools. Digital tools include Enterprise e-Fax system (EEFax), TDC Secure Messaging, DUT, and Live Assistance (Text Chat).

## Procedural Changes

- 1 Employees are required to offer the use of available and appropriate, IT-approved, digital communication tools to taxpayers or their representatives to secure necessary information or documents.
- 2 It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort, only after all available digital communication options have been offered, declined, and exhausted. Postal mail response options should only be offered to taxpayers who cannot or will not use these digital communication tools.
- 3 Follow current guidance where digital tools are not currently authorized as an acceptable means to secure tax returns. This mandate does not supersede that guidance, and taxpayers should be encouraged to file returns through authorized means.
- 4 If a taxpayer cannot use a specific digital communication tool, employees must first offer any available alternative digital tool before resorting to paper correspondence. Employees must also prioritize the taxpayer's preferred digital communication method, explain how to use digital tools if the taxpayer needs help, and document the taxpayer's choice.
- 5 Employees must use the digital tools and systems available to them to review and respond to taxpayers, following IRM guidelines for processing taxpayer responses.
- 6 When using TDC Secure Messaging, employees must mark the Case Status and IRS Case Status fields as Closed/Complete once taxpayer responses have been processed, documented, and all attachments properly handled. This will mark messages and attachments to be purged. TDC Secure Messaging should not be used as long-term storage to retain incoming taxpayer communications.

Employees can also find more information about digital tools on the Emerging Technologies Knowledge Base Homepage.

**Effect on Other Documents:** This guidance will be incorporated into the impacted IRM sections as specified on the following pages within two years from the date of this memorandum.

**Effective Date:** This guidance, which impacts all IRM sections listed above, is effective as of January 26, 2026, the date of this memorandum.

**Contact:** If you have any questions about the guidance in this memorandum you may contact Eric Slayback, Program Manager, HQ Collection Policy – Case Resolution Alternatives.

### **Distribution:**

Field Collection Area Directors  
Taxpayer Advocate Service  
Special Counsel (GL) L&A  
IRS.gov

**Interim Guidance:** SBSE-05-0126-0019

The following changes take effect January 26, 2026, for the IRM references listed below. This memorandum uses ellipses (...) to show existing policy not changed and only shows the paragraphs with changes.

**1.4.50.8**

**(01-26-2026)**

**Field Collection Workload Management**

- (1) You are responsible for effectively managing the group's workload. To accomplish this you must:
- a. Ensure priority cases are worked.
  - b. Assign cases based on grade and priority level. See IRM 1.4.50.8.4 and IRM 1.4.50.10.1.
  - c. Maintain targeted inventory levels and make adjustments as appropriate.
  - d. Balance inventories within your group.
  - e. Ensure case activity is progressing toward resolution.
  - f. Continually strive to improve production, work processes, and/or to increase the quality of the work directed.

Note: Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Enterprise e-Fax system (EEFax) system, Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all available digital communication options have been offered, declined, and exhausted. Employees should only offer postal mail response options to taxpayers who cannot or will not use these digital communication tools. More information on DUT is available at [irs.gov/reply](https://irs.gov/reply). Taxpayers and POAs can find more information and sign up for Secure Messaging system at [IRS.gov/connect](https://irs.gov/connect).

**5.1.9.3.2**

**(01-26-2026)**

**Request for CDP Hearing Rights**

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(8) The taxpayer must send or hand-deliver the CDP hearing request to an IRS office and address on the CDP notice. The taxpayer may contact the Revenue Officer for electronic methods of submitting the CDP hearing request, such as using the Document Upload Tool (DUT) or through Secure Messaging, ~~if available~~. The taxpayer can also fax the CDP hearing request to the fax number listed on the notice, if the notice provides a fax number. If a fax number is not provided on the notice, the taxpayer may call the toll-free number on the notice or call toll-free 1-800-829-1040 to

obtain the fax number of the appropriate office. The taxpayer may also hand-deliver the request to the local taxpayer assistance center within the 30-day period.

- a. If the hearing request is delivered by mail to any of the addresses shown on the CDP notice and is postmarked timely for delivery to an IRS address listed in the CDP notice and is received timely, then the received date is the date of request for hearing.
- b. If the hearing request is delivered by mail to any of the addresses shown on the CDP notice and is postmarked timely for delivery to an IRS address listed in the CDP notice but is not received timely, then the postmark date is the date of request for hearing.

**Note:** Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all available digital communication options have been offered, declined, and exhausted. Employees should only offer postal mail response options to taxpayers who cannot or will not use these digital communication tools. More information on DUT is available at [irs.gov/reply](https://irs.gov/reply). Taxpayers and POAs can find more information and sign up for Secure Messaging system at [IRS.gov/connect](https://irs.gov/connect).

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#### **5.1.10.3.2 (01-26-2026) Initial Investigative Interview**

8) ...

d. Employees must offer and encourage taxpayers and representatives to use available digital tools such the Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all digital communication options have been offered, declined and exhausted. Employees should only offer postal mail response options to taxpayers who cannot or will not use these digital communication tools.

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#### **5.1.11.6 (01-26-2026) Secured Returns**

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(8) Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Enterprise e-Fax system (EEFax) system, Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit

the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all available digital communication options have been offered, declined, and exhausted. Employees should only offer postal mail response options to taxpayers who cannot or will not use these digital communication tools.

(9) The Document Upload Tool (DUT) is a portal located on IRS.gov where taxpayers can upload requested documentation by using a one-time use only unique access code (a 10-digit alphanumeric code provide by an IRS employee). The DUT provides employees with an option to receive necessary documentation from taxpayers in real time. It also offers taxpayers the option to securely submit the required documentation to the requesting employee. Wherever Eefax is referenced as an acceptable means of securing documents, the DUT will also be accepted, when available.

(10) If the taxpayer has documents available during contact, inform the taxpayer the documents may be submitted using DUT by following the steps:

- Generate a unique access code
- Provide the taxpayer with the unique access code and URL to the DUT site, Document Upload Tool (DUT)  
Note: Only documents with file extensions of pdf, jpg, and png can be uploaded
- Multiple files can be uploaded, up to a maximum size of 15 mb per file or document
- Advise the taxpayer to read and follow the screen prompts that will be displayed
- Files may be retrieved as soon as they are uploaded by the taxpayer
- Files received via the DUT will be labeled with the date and time much like correspondence received by fax

#### **5.1.23.4**

**(01-26-2026)**

#### **Third Party Authorizations**

(1) A taxpayer may use the following forms to record an authorization made to a third party:

- Form 2848, Power of Attorney and Declaration of Representative
- Form 8821, Tax Information Authorization.

**Note:** Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Enterprise e-Fax system (EEFax) system, Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all available digital communication options have been offered, declined, and exhausted. Employees should only offer postal mail response options to taxpayers who cannot or will not use these digital communication tools. More information on DUT is available at

irs.gov/reply. Taxpayers and POAs can find more information and sign up for the Secure Messaging system at IRS.gov/connect.

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**5.7.4.2.7**  
**(01-26-2026)**  
**Evidence That May Support Recommendations**

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(2) Request documentation, including bank records, from the business entity. If the business entity does not provide the requested records by the deadline provided, serve a summons on either the business entity, the bank, or both, to secure the required documents (See IRM 25.5, Summons, and IRM 5.17.6.7, Third-Party Contact Requirements of IRC 7602(c), for summons procedures).

**Reminder:** ROs must ensure and document Letter 3164-A issuance (and expiration of the waiting period) prior to submitting Form 6639, Financial Records Summons, for manager approval to comply with IRC 7602(c).

**Note:** Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Document Upload Tool (DUT) and Taxpayer Digital Communications (TDC) Secure Messaging to submit the required documentation. It is not mandatory for taxpayers to communicate using digital tools; however, paper correspondence should be the last resort option, only after all available digital communication options have been offered, declined, and exhausted. More information on DUT is available at irs.gov/reply. Taxpayers and POAs can find more information and sign up for Secure Messaging system at IRS.gov/connect.

**Note:** See IRM 25.5.1.3.1, Documents from Financial Institutions in the Tenth Circuit, for summons issues specifically related to Kansas, Oklahoma, Wyoming, Utah, Colorado, and New Mexico.

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