



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

Small Business/Self-Employed Division

January 26, 2026

Control Number: SBSE-05-0126-0020
Expiration Date: January 26, 2028
Impacted IRMs: 5.18.1, 5.18.2, 5.19.1
5.19.2, 5.19.8, 5.19.11,
5.19.13, 5.19.16, 5.19.22
1.4.20, 25.12.1

MEMORANDUM FOR ALL CAMPUS COLLECTION EMPLOYEES

FROM: Thomas Kramer
Director, Collection Policy

Thomas D. Kramer
Digitally signed by Thomas D. Kramer
Date: 2026.01.26 13:44:57 -08'00'



SUBJECT: Interim Guidance on the Mandatory Use of Digital Tools for
Campus 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:

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

Interim Guidance: SBSE-05-0126-0020

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.

**1.4.20.20
(01-26-2026)
Employee Work Reviews**

(1) ...

Reminder: Employees are required to offer the use of available digital communication tools to taxpayers or their representatives to secure necessary information or documents. Employees must use, offer, and encourage available digital tools for taxpayer assistance.

...

**IRM 5.18.1.1.5
(01-26-2026)
Program Controls**

...

(2) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Document Upload Tool (DUT), to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

...

**IRM 5.18.2.1.5
(01-26-2026)
Program Controls**

...

(5) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Enterprise e-Fax system

(EEFax) system or Document Upload Tool (DUT) to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

Note: Follow current IRM guidance for securing tax returns where digital signatures are not acceptable. Taxpayers should be encouraged to file tax returns through authorized means.

(6) The Document Upload Tool (DUT) is an application on IRS.gov where taxpayers can upload documentation they are requested or required to provide; by using a one-time use only Unique Access Code (10-digit alphanumeric code provided by an IRS employee). The DUT provides employees with an option to receive necessary documentation from taxpayers in real time while on the phone. It also provides taxpayers with an alternative to provide necessary documentation securely to the requesting employee. Wherever fax is referenced as an acceptable means of securing documents throughout IRM **5.18.2**, the DUT must be used, when available.

(7) If taxpayers have the necessary documents available while on the telephone, inform them they must submit the documents to you using the DUT by following the steps below:

- Generate a Unique Access Code
- Provide the taxpayer the Unique Access Code and URL to the DUT site, www.irs.gov/sendmyreply

Note: ONLY documents with the following file extensions can be uploaded; .pdf, .jpg and .png. Multiple files can be uploaded, up to a maximum size of 15 mb per file/document.

- Advise the taxpayer they should 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 via fax.

IRM 5.18.2.1.6

(01-26-2026)

Terms/Definitions/Acronyms

Acronyms

Acronym	Definition
ACS	Automated Collection System
ACSS	Automated Collection System Support
ASED	Assessment Statute Expiration Date
BCD	Business Closed Date

Acronym	Definition
BMF	Business Master File
CP	Computer Paragraph
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
DUT	Document Upload Tool
DWLP	Date Wages Last Paid

IRM 5.19.1.2
(01-26-2026)
Balance Due Overview

...

(13) When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Enterprise e-Fax system (EEFax) and Document Upload Tool (DUT), to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

(14) The Document Upload Tool (DUT) is an application on IRS.gov where taxpayers can upload documentation they are requested or required to provide; by using a one-time use only Unique Access Code (10-digit alphanumeric code provided by an IRS employee). The DUT provides employees with an option to receive necessary documentation from taxpayers in real time while on the phone. It also provides taxpayers with an alternative to provide necessary documentation securely to the requesting employee. Wherever EEFax is referenced as an acceptable means of securing documents throughout IRM 5.19.1 the DUT will also be acceptable, when available.

(15) If taxpayers have the necessary documents available while on the telephone, inform them they may submit the documents to you using the DUT by following the steps below:

- Generate a Unique Access Code
- Provide the taxpayer the Unique Access Code and URL to the DUT site, www.irs.gov/sendmyreply

NOTE: *ONLY* documents with the following file extensions can be uploaded; .pdf, .jpg and .png. Multiple files can be uploaded, up to a maximum size of 15 mb per file/document.

- Advise the taxpayer they should 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 via fax.

(16) Beginning in 2023, some taxpayers will receive a link to upload documents via DUT on certain outgoing correspondence. CSCO and ACSS will process these uploads as incoming receipts.

IRM 5.19.2.2.1
(01-26-2026)
Return Delinquency Overview

(1) This section provides procedures for Individual Master File (IMF) working the Return Delinquency (RD) program in the campuses, call-sites, and Field Assistance (FA) offices to ensure timely resolution of taxpayer inquiries received via telephone, paper, face-to-face or electronic methods such as E-Fax, DUT and DIM regarding a RD module.

Reminder: Employees are required to offer and encourage the use of digital communication tools to taxpayers and their representatives to secure necessary information or documents and provide customer assistance. Available Digital Tools include, but are not limited to, Eefax, DUT, DIM, Interactive Tax Assistant (ITA), IRS Online Accounts, Voice bots and DMAF Mobile-friendly forms. It is not mandatory for taxpayers to communicate using digital tools, however, paper correspondence should be offered as the last resort, after all available digital communication options have been offered, declined, and exhausted.

Note: Follow current IRM guidance for securing tax returns where digital signatures are **not** acceptable. Taxpayers should be encouraged to file tax returns through authorized means only.

...

IRM 5.19.8.4
(01-26-2026)
Collection Appeal Rights Program

...

(4) Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as Eefax and the Document Upload Tool (DUT). 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://www.irs.gov/reply).

IRM 5.19.8.4.2
(01-26-2026)
Collection Due Process (CDP) Hearing Requests

...

(5) Advise the taxpayer to use Form 12153, Request for Collection Due Process or Equivalent Hearing, to request the appeal DUT and Eefax are acceptable. See IRM 5.19.8.4(4) for further guidance.

...

(7) The taxpayer **must send mail the request for the CDP hearing to the address shown on the lien or levy notice**. If the address of that office does not appear on the CDP notice, the taxpayer should obtain the address of the office to which the written request must be sent by calling the toll-free number on the notice or by calling toll-free 1-800-829-1040 and providing the taxpayer's identification number (TIN, EIN, or ITIN). ~~If the taxpayer wishes to fax the CDP hearing request, the taxpayer may request the fax number of the appropriate office from one of these toll-free numbers.~~ See IRM 5.19.8.4(4) for further guidance.

IRM 5.19.8.4.2.2
(01-26-2026)
Perfection of Timely CDP Hearing Requests

...

(10) If the taxpayer is reached by phone and is able to provide information during the call, offer them the options to submit it to you by Eefax or Document Upload Tool (DUT). ~~if available~~ See IRM 5.19.8.4(4) for further guidance. For more information on DUT see IRM 5.19.1.2, Balance Due Overview.

IRM 5.19.8.4.3
(01-26-2026)
Equivalent Hearing (EH) Requests and timeliness of EH Requests

...

(9) A taxpayer's request for an equivalent hearing can be submitted via ~~Eefax or~~ Document Upload Tool (DUT). See IRM 5.19.8.4(4) for further guidance. The transmission date will be the received date. Retain the transmittal sheet along with the hearing request.

IRM 5.19.8.4.3.2
(01-26-2026)
Perfection of Timely Equivalent Hearing Requests

...

(4) If the taxpayer is reached by phone and is able to provide information during the call, offer them the options to submit it to you by Eefax or Document Upload Tool (DUT). ~~if available~~ See IRM 5.19.8.4(4) for further guidance. For more information on DUT see IRM 5.19.1.2, Balance Due Overview.

IRM 5.19.8.4.7.3
(01-26-2026)
Perfection

(1) If the CDP or equivalent hearing request is timely, next determine if the request needs to be perfected. If it needs to be perfected, follow the procedures in IRM 5.19.8.4.2.2, Perfection of Timely CDP Hearing Requests, and IRM 5.19.8.4.3.2, Perfection of Timely Equivalent Hearing Requests. If perfecting information is needed from the taxpayer, use the following time frames:

- Make one phone call attempt and request the information be sent within 15 calendar days. If the taxpayer has the information during the call, offer them the option to submit it by EEFax or Document Upload Tool (DUT). ~~if available~~ See IRM 5.19.8.4(4) for further guidance.

IRM 5.19.8.4.7.4
(01-26-2026)
Signature Requirements

(1) A CDP or equivalent hearing request cannot be processed unless it is signed. The hearing request must be signed by the taxpayer or his/her authorized representative.

To be an authorized representative, including a spouse, a person must have a valid Form 2848, Power of Attorney and Declaration of Representative on file with the IRS.

- If the person signing the Form 12153 or its equivalent for CDP or equivalent hearing on behalf of the taxpayer is the spouse or someone that does not have a Power of Attorney (POA), contact the taxpayer and request the filing within 15 calendar days, a written, signed statement affirming that the request was originally submitted on the taxpayer's behalf. If the affirmation is not filed within 15 calendar days of the request, the CDP request will be denied with respect to the non-signing taxpayer. On a joint liability, if only one spouse's signature is present, contact the taxpayer to clarify whether the request is for both spouses and if so, to obtain the missing signature. Allow additional time if the taxpayer demonstrates that his/her lack of response was due to extenuating circumstances.
- If the CDP hearing request is filed timely but it is unsigned, contact the taxpayer by phone in an attempt to secure the missing signature via EEFAX or DUT. ~~if available~~ See IRM 5.19.8.4(4) for further guidance. If unable to secure the signature via EEFAX or

DUT, the taxpayer will be given 15 calendar days to perfect the CDP hearing request. If the taxpayer perfects the CDP hearing request within this time period, treat the CDP hearing as filed timely. When returning the Form 12153 for signature, circle the IRS received date to show that it has been returned to the taxpayer. If the taxpayer does not perfect the hearing request with a signature, it does not meet the requirements for a processable CDP or equivalent hearing request. If the taxpayer or authorized representative perfects the CDP hearing request after this time period, it may qualify for an equivalent hearing.

IRM 5.19.8.4.7.5

(01-26-2026)

Initial Actions

...

(7) Use the following time frames when requesting information (other than for perfection) from the taxpayer:

- Make one phone call attempt and ask taxpayer to send requested information within 15 calendar days. If the taxpayer has the information available during the phone call, offer them the option to submit it by EEFax or Document Upload Tool (DUT). See IRM 5.19.8.4(4) for further guidance. For more information on DUT see IRM 5.19.1.2, Balance Due Overview.

IRM 5.19.11.1.5

(01-26-2026)

Program Controls

...

(1) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Document Upload Tool (DUT), WHC Self Help Portal, or live chatbot to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

Note: Follow current IRM guidance for securing tax returns where digital signatures are not acceptable. Taxpayers should be encouraged to file tax returns through authorized means.

...

IRM 5.19.11.3.2.5
(01-26-2026)
DUT

- (1) The Document Upload Tool (DUT) is an application on IRS.gov where taxpayers can upload documentation they are requested or required to provide; by using a one-time use only Unique Access Code (10-digit alphanumeric code provided by an IRS employee). The DUT provides employees with an option to receive necessary documentation from taxpayers in real time while on the phone. It also provides taxpayers with an alternative to provide necessary documentation securely to the requesting employee. Wherever fax is referenced as an acceptable means of securing documents throughout IRM 5.19.11, the DUT will also be accepted, when available.
- (2) If taxpayers have the necessary documents available while on the telephone, you must offer them the option to submit the documents to you using the DUT by following the steps below:
- Generate a Unique Access Code
 - Provide the taxpayer the Unique Access Code and URL to the DUT site, www.irs.gov/sendmyreply
 - Note: ONLY documents with the following file extensions can be uploaded; .pdf, .jpg and .png. Multiple files can be uploaded, up to a maximum size of 15 mb per file/document.
 - Advise the taxpayer they should 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 via fax.

IRM 5.19.11.7.1.2
(01-26-2026)
Calculating Withholding Rate

...

- (2) Secure the information necessary to complete the calculations from the taxpayer or their authorized representative.

If ...	Then ...
Working correspondence and the information submitted by the taxpayer is insufficient to figure the correct withholding rate	<ul style="list-style-type: none"> • Contact the taxpayer or their authorized representative by telephone to obtain the additional information. • Make at least one attempt to reach the taxpayer by telephone before initiating correspondence.

If ...	Then ...
You are speaking to the taxpayer	<ul style="list-style-type: none"> • Complete the calculation at that time. • It is not necessary for the taxpayer to submit the form in writing.
The taxpayer is current in filing	<ul style="list-style-type: none"> • Compare the taxpayer's information regarding filing status, dependents, income, deductions and credits to the last return filed. • Research using CC RTVUE and CC IRPTR. • Discuss and resolve any significant discrepancies with the taxpayer. • Document the explanation in the history.
The taxpayer is a nonfiler	<p>Explain to them that submission of the tax return will provide sufficient verification.</p> <p>Note: Ask the taxpayer to file the original return(s) according to the instructions on the Form 1040, U.S. Individual Income Tax Return or any notices they have received and Eefax, send by Document Upload Tool (DUT), or mail the Withholding Compliance Unit a copy to the Withholding Compliance Unit. You must offer digital tools before postal mail response options.</p>

...

IRM 5.19.11.10.1
(01-26-2026)
Payer Agent List (PAL)

...

(5) If the information is not on the PAL then

- a. Request taxpayer Eefax, send by Document Upload Tool (DUT), or mail written verification from the employer as to the correct wages and withholding, including a copy of the corrected Form W-2c , Corrected Wage and Tax Statement. You must offer digital tools before postal mail response options.

IRM 5.19.11.10.12
(01-26-2026)
Statutory Employees

...

(5) If the indicator is not present, tell the taxpayer that we need written verification from that employer (on employer letterhead) confirming the taxpayer's status as a statutory

employee. Provide the taxpayer with the appropriate fax number, mailing address and DUT options to send the documentation. You must offer digital tools before postal mail response options.

...

5.19.13.3
(01-26-2026)
Securing Financial Information

(6) ...

Reminder: When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Document Upload Tool (DUT), to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

...

5.19.16.1.5
(01-26-2026)
Program Controls

...

(2) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Document Upload Tool (DUT), to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

Note: Follow current IRM guidance for securing tax returns where digital signatures are not acceptable. Taxpayers should be encouraged to file tax returns through authorized means.

...

5.19.16.8
(01-26-2026)

Document Upload Tool (DUT) and Digital Inventory Management (DIM) Receipts

(4) ...

Note: Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Document Upload Tool (DUT) to submit 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.

...

5.19.22.1.5
(01-26-2026)
Program Controls

...

(2) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Enterprise e-Fax system (EEFax) system and Document Upload Tool (DUT) to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

Note: Follow current IRM guidance for securing tax returns where digital signatures are not acceptable. Taxpayers should be encouraged to file tax returns through authorized means.

...

5.19.22.2.4
(01-26-2026)
BMF Correspondence Overview

...

(8) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. Employees must offer and encourage taxpayers and Powers of Attorney (POA) use digital tools such as the Document Upload Tool (DUT) to submit 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. See IRM 5.19.16.8, Document Upload Tool (DUT) Receipts.

25.12.1.1.5
(01-26-2026)
Program Controls

...

(5) Employees must use all digital tools and systems available to review and respond to taxpayers, in accordance with IRM guidelines. When requesting information, employees must offer, and encourage taxpayers and their representatives to use, available digital communication tools for customer assistance, including the Document Upload Tool (DUT), to secure necessary information or documents, prioritizing the taxpayers preferred digital communication method. It is not mandatory for taxpayers to communicate using digital tools, but they must be offered and declined before paper correspondence is used. Postal mail as a response option should only be offered to taxpayers who cannot or will not use digital communication tools.

...