

IRM PROCEDURAL UPDATE

DATE: 01/26/2026

NUMBER: 26U0115

SUBJECT:

AFFECTED IRM(s)/SUBSECTION(s): Instruction and Guidance to Examiners for the Mandatory Offering of IT-Approved Digital Communication Tools

CHANGE(s):

IRM 25.21.4.2 - Incorporate instruction and guidance to examiners for the use of IT-Approved digital communication tools into their compliance work. We will insert a new subsection IRM 25.21.4.2, Digital Communication Tools, with all subsequent subsections to renumber.

(1) A digital communication tool is a web-based system that allows electronic communication between two parties. An examiner must offer and encourage the use of IT-approved digital communication tools with taxpayers and representatives during compliance interactions. Examples of IT-approved digital communication tools are Document Upload Tool for Taxpayer Facing Employees (DUT-TPFE), etc.

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 Knowledge Base Homepage.

(2) Taxpayer submissions of documentation, forms, letters, and returns related to post-filing/non-filing inquiries and interactions can be allowed using digital communication tools, unless there is a specific prohibition.

Note: Taxpayers and representatives are not required to submit any documentation or information via IT-approved digital communication tools. They may continue to submit information by mail or other allowable means of transmission.

(3) The examiner should explain the IT-approved 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.).

(4) Examiners must not send emails that include SBU data (including PII and tax information) to taxpayers or their authorized representatives, even if requested, because of the risk of improper disclosure or exposure. See IRM 10.5.1.6.8.1, *Emails to Taxpayers and Representatives*, for further information and limited exceptions.

IRM 25.21.4.2.1 - Incorporate instruction and guidance to examiners for the use of IT-Approved digital communication tool called DUT-TPFE in Taxpayer and Third-party Submissions into their compliance work. We will insert a new subsection IRM 25.21.4.2.1, DUT-TPFE in Taxpayer and Third-party Submissions.

- (1) The DUT-TPFE is an IT-approved, one-way (taxpayer to examiner), digital communication tool that taxpayers and third parties can use to submit documents and information related to compliance interactions.
- (2) If the taxpayer chooses to transmit documents via DUT-TPFE, examiners must generate an access code in DUT-TPFE and provide the taxpayer with the DUT-TPFE URL and access code.
- (3) See Document Upload Tool (DUT) Table of Contents for information on accessing and using DUT-TPFE.

IRM 25.21.4.2.2 - Incorporate instruction and guidance to examiners for sending communication through IT-Approved digital communication tools into their compliance work. We will insert a new subsection IRM 25.21.4.2.2, Sending Records via IT-Approved Digital Communication Tools.

- (1) When possible, all correspondence with taxpayers should be prepared using approved form letters, since the specific language in these documents has been approved for general public use. System-generated (for example, RGS, IMS, etc.) letters should be used when the most current version of the letter is available within the system. See IRM 4.10.1.3.2, *Written Communication*.

Reminder: If the taxpayer's SSN or EIN is displayed on correspondence, it must be redacted to show only the last four digits.

Note: If an appropriate correspondence does not exist and the message is not ministerial (as discussed in IRM 4.10.1.3.2.1, *Ministerial Messages*), examiners must obtain managerial approval to send the message per IRM 4.10.1.3.2 (4).

- (2) Examiners are required to prepare and send Letter 937, *Transmittal Letter for Power of Attorney*, to the power of attorney (POA) to transmit copies of correspondence addressed to the taxpayer.

IRM 25.21.4.2.3 - Incorporate instruction and guidance to examiners for receiving records via digital communication tools into their compliance work. We will insert a new subsection IRM 25.21.4.2.3, Receiving Records via Digital Communication Tools.

(1) Taxpayer submissions of documentation, forms, letters, and returns related to post-filing/non-filing inquiries and interactions are to be offered and encouraged through digital communication tools unless there is a specific prohibition.

Reminder: Necessary precautions are to be taken to safeguard the data, IRS computers, and the IRS network.

Caution: Careful consideration should be given to accepting image of return information in conjunction with examination activity. Examiners must evaluate the need to examine original documents as opposed to images of documents.

(2) Correspondence and documents received via IT-approved digital communication tools generally must be saved to an encrypted folder on the examiner's hard drive or OneDrive upon receipt. See IRM 4.33.1.4(2), *Accessing Electronic Records* and IRM 1.15.6.8(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 guidance on preserving all appropriate documents in the electronic case file.

(3) If it is immediately apparent that digital received files should be associated with the case file (for example, a signed Form 2504, Form SS-10, 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.

(4) 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.

(5) See IRM 4.33.1.9, *Disposing of Storing Electronic Records*, for guidance on removing digital documents obtained from a taxpayer that were temporarily stored on an employee's hard drive or OneDrive folder.