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

TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION

February 22, 2024

Control number: TEGE-07-0224-0004
Expiration date: February 22, 2026
Affected IRM: See Effect on Other Documents

MEMORANDUM FOR EXEMPT ORGANIZATIONS AND EMPLOYEE PLANS RULINGS AND AGREEMENTS EMPLOYEES

FROM: Robert Choi /s/ Robert Choi
Deputy Commissioner, Tax Exempt and Government Entities

SUBJECT: Digital taxpayer communications

This memorandum updates prior interim guidance on communicating digitally with taxpayers. Please share this information with all affected employees within our organization.

Purpose:
The memorandum's purpose is to provide interim guidance to Exempt Organizations Determinations and Employee Plans Rulings and Agreements employees within TE/GE who regularly contact taxpayers and their representatives about cases. TE/GE seeks to establish secure messaging to communicate with taxpayers and their representatives efficiently and securely. The goal is to meet taxpayers' expectations and to provide an additional platform for taxpayers to digitally interact in a secure manner with TE/GE.

Background/Source(s) of Authority:
The current IG Memo TEGE-04-0622-0018, Taxpayer Digital Communications Secure Messaging, expires June 23, 2024. It established procedures to use Taxpayer Digital Communication Secure Messaging (TDC SM).

An alternative secure method, the Document Upload Tool for Taxpayer Facing Employees (DUT - TPFE) has been created and implemented in other parts of the IRS and is now available for use within EO and EP Rulings & Agreements.

Procedural Changes:
The exhibit attached to this memorandum explains the case processing procedures. All employees with taxpayer contact must offer either TDC SM or DUT - TPFE to the taxpayer or their representative during initial contact and invite them to use it during the processing of the case.

Effect on Other Documents:
Our IRM authors will incorporate this guidance into IRM 7.1.5, 7.1.6, 7.2.1, 7.2.3, 7.2.4, 7.11.1, 7.20.1 and 7.20.2 by February 22, 2026.

Effective Date:
February 22, 2024

Contact:
TE/GE employees should follow existing procedures to elevate questions through their management chain.

Attachment:
Procedural change

Distribution:
IRS.gov

ATTACHMENT

Procedural Change:

TE/GE employees must offer either TDC or the DUT - TPFE to taxpayers or their representatives with an initial contact letter. Instructions for using TDC are included in IGM TEGE-040-0622-0018, Taxpayer Digital Communications Secure Messaging.

If the interaction with the taxpayer is expected to be a series of multiple exchanges of documents or communications, it is recommended that you offer TDC SM at initial contact. If the interaction with the taxpayer is expected to be limited to receipt of certain documents requested, it is recommended that you offer DUT - TPFE at initial contact. If taxpayer interaction changes while working the case, you may modify to use the alternative tool.

To offer use of the DUT - TPFE, after a phone conversation or through correspondence, the employee will provide the taxpayer or their representative an access code and URL, granting access to the upload tool. The user can upload and submit information to the TE/GE employee through DUT - TPFE. Once submitted, the taxpayer receives a confirmation, and the employee can manage the transmitted documents.

For end users, the DUT - TPFE tool reduces paper correspondence and decreases processing time. For taxpayers, it reduces the correspondence burden and improves the customer experience.

To offer the DUT - TPFE, use the following language with the request for information:

> IRS Documentation Upload Tool provides a safe means for exchanging information with IRS online at www.IRS.gov/sendmyreply.
>
> Your unique one-time use code is: [insert code]
>
> The unique access code expires after 70 days. If you need another code relating to this case, contact the specialist listed in the top right corner of the letter.

TE/GE taxpayer-facing employees will receive live demonstration training before implementation.