



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 16, 2025

Control No. AP-08-0525-0009
Expiration Date: 05/16/2027
Affected IRM: 8.6.1

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Steven M. Martin /s/ *Steven. M. Martin*
Director, Operations Support

SUBJECT: Revised interim guidance on Document Upload Tool (DUT)

This guidance supersedes memorandum AP-08-0623-0006 issued on June 16, 2023. It provides continuing guidance on the use of DUT (formerly referred to as Documentation Upload Tool) by the IRS Independent Office of Appeals (Appeals) employees. Please distribute this information to all affected employees within your organization.

Purpose: Since June 26, 2023, all taxpayer-facing Appeals employees have had the option to receive information from taxpayers using DUT. This application provides a secure, simple process for taxpayers to electronically submit documents to Appeals without the need for a separate online account registration or identity verification process.

Background/Source(s) of Authority: The IRS committed to expanding digital services, including secure document exchange, in its Taxpayer First Act Report to Congress in January 2021. Appeals supported this commitment by expanding the use of Secure Messaging (SM) in July 2022. Appeals began testing DUT in December 2022 with a small group of employees on a voluntary basis. While SM will remain the primary option for two-way digital communication with taxpayers and representatives, taxpayer-facing Appeals employees may use DUT as another option for electronically receiving information from taxpayers.

Procedural Change: See attached guidance on using DUT.

Effect on Other Documents: This guidance may be extended, modified, or made permanent, and incorporated into the affected IRM sections within two years from the date of this memorandum. This guidance does not affect any other guidance on accepting digital signatures.

Effective Date: This guidance is effective as of the date of this memorandum.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Attachment: Updated Guidance

cc: www.irs.gov

8.6.1.4.3.2 (new) (MM-DD-YYYY)
Document Upload Tool

- (1) Secure Messaging (SM) remains the primary option for two-way digital communication with taxpayers and representatives. Taxpayer-facing Appeals employees, however, may use the Document Upload Tool (DUT) as another option for electronically receiving information from taxpayers in real time.
- (2) The DUT was created to both modernize and digitalize operations, increase efficiency, and reduce taxpayer burden. DUT allows taxpayers or their representatives to upload documents for digital delivery to the IRS, saving time and postage costs. The taxpayer may only upload scans, photos, or digital copies in the form of .jpg, .jpeg, .pdf, or .png with a maximum file size of 15MB per file up to 40 files (120-page limit per file). DUT does not provide two-way communication with the taxpayer; it is for one-way communication, meaning it only allows for taxpayers or their representatives to upload documents to IRS employees.
- (3) Guidance on obtaining, and using, the application in Appeals is available on the Independent Office of Appeals Home Page under Systems and Technology – Appeals Applications – Document Upload Tool. Appeals employees will generate, and provide, a unique access code to the taxpayer along with the proper URL through which they will need to respond.