

IRM PROCEDURAL UPDATE

DATE: 01/22/2025

NUMBER: ts-03-0125-0086

SUBJECT: Form 8288-A Document Upload Tool (DUT) and Document Inventory Management (DIM) System Instructions

AFFECTED IRM(s)/SUBSECTION(s): 3.21.25

CHANGE(s):

IRM 3.21.25.7.1 - Added instructions for using DUT and DIM system access for taxpayer replies.

(1) Taxpayers may upload tax return information via the Document Upload Tool (DUT) as part of return perfection. However, in cases such as unsigned tax returns, **uploaded signatures are not acceptable** at this time.

(2) Contact the taxpayer by telephone or correspondence. Follow normal IRM procedures to decide which method of contact to use.

Note: The Quick Note Letter 3794 and Letter 3794C are the only letters we are authorized to receive responses for in DUT.

(3) When contacting taxpayers using Quick Note Letter 3794 or Letter 3794C, the letter provides taxpayers and their representatives with access code # [REDACTED] # along with a instructions to visit IRS.gov/dutreply.

(4) When contacting taxpayers by telephone, use the following resources to ensure you are speaking with the taxpayer or authorized representative before disclosing any tax information:

- IRM 21.1.3.2.3, Required Taxpayer Authentication
- IRM 21.1.3.2.4, Additional Taxpayer Authentication

(5) Once you have verified you are speaking with the taxpayer or authorized representative, ask them to upload the tax return information via the DUT by providing the access code and link. You may log into the Digital Inventory Management (DIM) system to verify the correct document was uploaded.

(6) Before leaving any messages on a taxpayer's answering machine, review:

- IRM 10.5.1.6.7.2, Answering Machine or Voicemail
- IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

Any line marked with a # is for Official Use Only

IRM 3.21.25.12(4) - Added instructions for using the DUT for taxpayer replies.

(4) **TINs required for amounts withheld under section 1446(f)(4) (Form 8288-C)**, - Requires the Withholding Agents (Partnerships) EIN, the Partners (Transferor) U.S. TIN and the Buyers (Transferee's) U.S. TIN. If the TIN is missing research IDRS Command Codes NAMES or NAMEE and update Form 8288-C if found. If you are still unable to find a TIN, correspond using Correspondence Action Sheet (CAS) **Letter 3302**. However, when a phone number is present, call the taxpayer and ask them to FAX the information to you or upload it using the Document Upload Tool (DUT), see IRM 3.21.25.7.1 for specific instructions. If the telephone number is an international number do not call, but correspond.

Reminder: Make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information. Follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

IRM 3.21.25.16.2.1(1) - Added reminder with instructions for using the DUT to receive documents.

(1) At times Form 8288 may be filed with one Form 8288-A listing one seller rather than multiple sellers. Subsequently, the buyer/seller or their agent contacts the IRS and says the property was owned by multiple sellers. Instruct the buyer/seller to mail or fax corrected Forms 8288-A along with the original Forms 8288-A and a cover letter explaining the situation.

Note: When contacted by a representative, be sure to verify the Power of Attorney (POA) before releasing any account information. See IRM 3.21.25.7

Reminder: When contacted the taxpayer or their representative by phone, you can ask them to upload the missing information via the DUT by providing the access code and link. You may log into the Digital Inventory Management (DIM) system to verify the correct document was uploaded. See IRM 3.21.25.7.1 for specific instructions

IRM 3.21.25.16.2.2(1) - Added reminder with instructions for using the DUT to receive documents.

(1) At times a USRPI may be owned by one spouse (deed in their name) but the buyer submits Form 8288-A Copy A and B dividing the amounts in half. Subsequently, the seller contacts the IRS and says that the property was owned by the one spouse. Instruct the seller to mail or fax back both Forms 8288-A (both spouses) along with a cover letter explaining the situation.

Reminder: When contacted the taxpayer or their representative by phone, you can ask them to upload the missing information via the DUT by providing the access

code and link. You may log into the Digital Inventory Management (DIM) system to verify the correct document was uploaded. See IRM 3.21.25.7.1 for specific instructions

IRM 3.21.25.17(3) - Added instructions for using the DUT to receive taxpayer replies.

(3) If Form 8288-C is missing or incomplete, then correspond for a complete Form 8288-C using **Letter 3302**. However, if a phone number is present, call the taxpayer and ask them to FAX or upload the information to the IRS using the Document Upload Tool (DUT), see IRM 3.21.25.7.1 for specific instructions. If the telephone number is an international number do not call, but correspond. If **no response** is received, review the Form 8288 attachments and prepare a "dummy" Form 8288-C following steps 1-10.

Note: If the TIN, Name or Address is missing, research IDRS Command Codes NAMES or NAMEE and update the information on Form 8288-C if found.

Reminder: Write the word "Dummy" on Form 8288-C.

Caution: The DUT cannot be used to request information for Letter 3302; however, it can be used when interacting with the taxpayer during a phone call. This is mainly due to restrictions on receiving a signed Letter 3302 which may contain an original signature, the penalty of perjury statement (jurat).

1. Form 8288 DLN
2. Withholding agent name from Form 8288, Line 1a
3. Withholding agent TIN from Form 8288, Line 1b
4. Line 1 Date of Transfer from Form 8288, Line 3
5. Line 2 Amount realized from Form 8288, Part IV, Line 17
6. Line 3 Amount withheld from Form 8288, Part IV, Line 18
7. Line 6 Other amounts withheld from Form 8288, Part IV, Line 16c
8. Enter # [REDACTED] # or the TIN of partner
9. Enter "Unknown" for the partner name if missing
10. Enter "Missing" on withholding agent and partner address lines, if missing
11. Input the dummy 8288-C information into the INTLWebApps system
12. Leave explanation in the remarks field "dummy return"

Caution: Accounts Management will normally select the tax paid button. **Do not** press the tax paid button unless you are certain the payment completely satisfies the entire transferee's 10 percent tax liability plus interest.