

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

Control Number: SBSE-04-0608-037 Expiration Date: June 12, 2009 Impacted IRM(s): 4.17.4.3

June 12, 2008

MEMORANDUM FOR ALL EXAMINATION AREA DIRECTORS

- FROM: Glenn E. Henderson /s/ Glenn E. Henderson Director, Examination Planning and Delivery
- SUBJECT: Interim Guidance on Part I Compliance Initiative Project: Taxpayer Contact Increase

The purpose of this memorandum is to provide interim guidance regarding a procedural change relating to the number of taxpayer contacts that is allowed in accordance with a Part I Authorization Request or a Part I Compliance Initiative Project (CIP).

Currently Internal Revenue Manual (IRM) 4.17.4.3, Part One Authorization Request, limits taxpayer contacts to 30 or fewer taxpayers. A decision has been made to increase the number of allowable taxpayer contacts from 30 or fewer to 50 or fewer taxpayers per Part I request.

The procedural change outlined above is currently being practiced by the Examination Areas. It will be incorporated into IRM 4.17.4.3 by October 31, 2008. Please ensure this information is distributed to all affected employees within your organization.

If you have additional questions, a member of your management staff may contact Debra A. Sippio, Senior Program Analyst, Examination Return Selection.

cc: www.irs.gov