



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 30, 2007

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MEMORANDUM FOR ESTATE AND GIFT TAX MANAGERS

THRU: Aileen F. Condon /s/ *Aileen F. Condon*
Chief, Estate and Gift Tax Program

FROM: William F. Conlon /s/ *William F. Conlon*
Director, Specialty Programs

SUBJECT: Interim Guidance Regarding the Maximum Lapse of Time
Between Taxpayer Contact And/Or Examination Activity

The IRM currently requires there be monthly examination activity and/or taxpayer contact on estate and gift tax cases. In order to be consistent with other examination programs, the Estate and Gift Tax Program will modify its IRM to reflect an expectation that there be significant examination activity and/or taxpayer contact at least every 45 days.

This change is effective with the issuance of this Interim Guidance and will be incorporated into the IRM by November 30, 2008.

If you have any questions, please contact Estate & Gift Tax Policy Manager Josephine Bonaffini.

cc: www.irs.gov