



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

Control Number: SBSE-04-0609-036
Expiration Date: June 26, 2010
Impacted IRM(s): 4.17.4.3

June 26, 2009

MEMORANDUM FOR ALL EXAMINATION AREA DIRECTORS

FROM: Charlestine D. Hardy /s/ *Charlestine D. Hardy*
Director, Examination Planning and Delivery

SUBJECT: Interim Guidance (Re-issued) on Part I Compliance Initiative
Project: Taxpayer Contact Increase

The purpose of this memorandum is to re-issue expired Interim Guidance Memorandum SBSE-04-0608-037.

Original Memorandum SBSE-04-0608-037:

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. The change will be incorporated into IRM 4.17.4.3 by June 26, 2010. 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