



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 2, 2009

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MEMORANDUM FOR EXAMINATION EXECUTIVES

FROM: Alain Dubois /s/ *Alain Dubois*  
Director, Examination Policy

SUBJECT: Re-Issued Interim Guidance for Transferring Office Examination  
Cases to Field Examination

The purpose of this memorandum is to re-issue expired Interim Guidance Memorandum SBSE-04-1007-047.

Original Memorandum SBSE-04-1007-047:

The purpose of this memorandum is to provide guidance in regards to transferring office examination cases to field examination. Internal Revenue Manual 4.11.29, Transfer of Returns Open for Examination, will be updated by March 31, 2010.

There are instances where it is determined that an office examination case requires a field examination. Cases that must be transferred outside of the area will be sent through PSP. For cases that would be transferred to a field examination group within the Area, the group manager will proceed as follows:

1. The office examination group manager will discuss the facts and circumstances of the case with a field group manager in the POD where the case would normally be assigned.
2. If the office group manager and field group manager cannot reach agreement on the reassignment of the case;
  - a. The office group manager will discuss the facts and circumstances of the case with their territory manager.
  - b. If the territory manager concurs with the decision to transfer the case to a field examination group, the territory manager will
    - i. assign the case to a group within their territory, or

- ii. discuss the case with the appropriate field territory manager who has field groups in or near the POD that would normally be assigned the case.
3. Once a determination is made as to the field examination group the case will be transferred to, the office examination group will transfer the case on ERCS and transmit the return using Form 3210.

If additional information is needed, you can contact Alain Dubois, Director, Examination Policy, or a member of your staff may contact Mindy Pezik, Examination Policy Analyst.

cc: [www.irs.gov](http://www.irs.gov)