



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 25, 2008

Control No: SBSE 04-0908-056  
Expires: September 25, 2009  
Impacted IRM: 4.23.3.10.3  
4.23.10.12.4

MEMORANDUM FOR EMPLOYMENT TAX TERRITORY MANAGERS, GROUP  
MANAGERS AND SPECIALISTS

FROM: John Tuzynski /s/ *John Tuzynski*  
Chief, Employment Tax Operations

SUBJECT: No Change Cases

The purpose of this memorandum is to issue guidance for closing employment tax cases as "no-change". This memorandum serves as interim guidance, and replaces IGM No. SBSE-04-0707-029. The above impacted IRM sections will be updated to reflect these procedures by September 25, 2009.

Examiners should establish and control all four quarters of Form 941 for a given tax year when an examination covers that entire year. Establishing these quarters on AIMS/ERCS and controlling the cases in this way should be done before the audit commences. This applies even if the case subsequently results in a no-change. However, examiners are not to secure additional quarters beyond that initial tax year unless adjustments are anticipated on those returns. Survey procedures discussed in the IRM sections above should be disregarded.

The above guidance is effective immediately. If you have any questions, please contact Sarah H. Plowman, Policy Analyst.

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