



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR: EMPLOYMENT TAX TERRITORY MANAGERS, GROUP  
MANAGERS AND SPECIALISTS

FROM: Daniel R. Lauer /s/ *Daniel R. Lauer*  
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SUBJECT: Guidance for Employment Tax Examiners on Information  
Document Request (IDR) Enforcement Process on Large  
Business & International (LB&I) Cases

On 5/1/2014, SB/SE Employment Tax adopted the LB&I process for issuing IDR(s) and the IDR Enforcement Process covered in the LB&I directive, *Updated Guidance for Examiners on Information Document Requests Enforcement Process, LB&I-04-0214-004*, for all team audits conducted on LB&I taxpayers. The memorandum is available on the irs.gov website at <http://www.irs.gov/Businesses/Large-Business-and-International-Directive-on-Information-Document-Requests-Enforcement-Process>.

The mandatory Enforcement Process has three graduated steps:

1. Delinquency Notice (Letter 5077)
2. Pre-Summons Letter (Letter 5078)
3. Summons

If an employment tax examiner is issuing a Pre-Summons Letter or Summons under the process, the examiner must contact their local TE/GE Counsel for support, not LB&I Counsel. TE/GE Counsel will contact LB&I Counsel for assistance and coordination as is needed. If there is LB&I counsel personnel assigned to the case, the employment tax examiner must still use local TE/GE Counsel.

If more information is needed about the directive and the IDR process, please refer to the original LB&I memorandum, IRM 4.23.4, and IRM 4.46.4.

If you have any questions about this Interim Guidance Memo, please contact Policy Analyst Ed Hutzmann.