



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS

FROM: Scott D. Reisher /s/ **Scott D. Reisher**
Director, Collection Policy

SUBJECT: Interim Guidance for FTD Alert Contact Procedures

The purpose of this interim memorandum is to provide new guidance on contacting taxpayers in FTD Alert cases.

Effective on the date of this memorandum, initial taxpayer contact by telephone within 15 calendar days from the date of receipt of the FTD Alert will be considered a timely initial contact.

A telephone call that does not result in taxpayer contact **will not** meet the requirements for timely contact. Leaving a message within this period is also **not** considered a timely contact, though this action should be documented in the case history. In such instances, a field visit is required as provided in IRM 5.1.10.3(1). (Also, see IRM 5.1.10.3.1(5)).

This guidance will be incorporated in IRM 5.7.1.4, Receipt of FTD Alerts, and in IRM 5.1.10, Taxpayer Contact, within one year of the date of this memorandum.

If you have questions, please contact me, or a member of your staff may contact Rochelle Folquet, Senior Program Analyst.

cc: National Taxpayer Advocate
irs.gov