



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 9, 2014

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OFFICES
DIRECTOR, ADVISORY INSOLVENCY AND QUALITY

FROM: Dretha Barham /s/ *Dretha Barham*
Director, Collection Policy

SUBJECT: Interim Guidance on GM Review of Paper Case Files Prior to Approval

The purpose of this memorandum is to issue interim guidance that clarifies expectations addressed in IRM 1.4.50.5.2.5, *Work Submitted for Approval/ Closure*. Please ensure this information is distributed to all affected employees within your organization.

Approvals of case resolutions, including TFRP determinations, and those cases requiring financial analysis/verification will be made only after review of the paper case file. Ensure that the financial analysis is consistent with the proposed collection determination. Also ensure that appropriate verification of equity in assets, income and expenses is in the file.

If you have any questions, please contact me, or a member of your staff may contact Kathleen Morton, Senior Program Analyst.

cc: Director, Field Collection
www.irs.gov