



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 18, 2013

Control Number: SBSE-04-1213-0098
Expiration Date: January 1, 2015
Impacted: IRM 4.10.3 and IRM 1.4.40

MEMORANDUM FOR EXAMINATION AREA DIRECTORS

FROM: Brad Bouton */s/ Brad Bouton*
Director, Examination Policy

SUBJECT: Reissuance Guidance for Group Manager Concurrence Meeting (GMCM)

The purpose of this memo is to reissue IG Memorandum SBSE-04-0312-023 dated March 16, 2012, which changed the requirement to hold a GMCM from no later than 14 business days to no later than 30 business days after completion of the initial appointment. Please ensure this information is distributed to all affected employees within your organization.

The GMCM provides the examiner and the manager an opportunity to discuss the scope and depth of the examination, as well as the mutual commitment date, resulting in fewer delays, increased efficiency, and higher quality examinations.

This guidance will be incorporated into IRM 4.10.3, *Examination Techniques*, and IRM 1.4.40, *SB/SE Field and Office Examination Group Manager*, by January 1, 2015.

If you have questions, you may contact me or a member of your staff may contact Cathy Demetra, Program Manager, Examination Policy, Examination General Processes.

cc: www.irs.gov