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INTERNAL REVENUE SERVICE
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

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MEMORANDUM FOR AREA DIRECTORS, EXAMINATION – FIELD

FROM: John Caggiano */s/ John Caggiano*
Acting Director, SB/SE Examination Field and Campus Policy

SUBJECT: Initial Taxpayer Contact on Examination Cases

The purpose of this memorandum is to issue interim guidance reflecting changes in the manner SB/SE Field Examination employees make initial contact with taxpayers. Effective May 20, 2016, ALL initial taxpayer contacts to commence an examination must be made by mail using approved form letters. Although we recognize making initial contact by telephone has been a long-standing policy, we are changing our practice in response to today's environment of phone scams, phishing, and identity theft. Please ensure this information is distributed to all affected employees within your organization.

Examiners (revenue agents and tax compliance officers) will use the appropriate initial contact letters (i.e., call-back or firm appointment) listed in IRM 4.10.2, *Pre-Contact Responsibilities*, to notify the taxpayer their return was selected for examination, and will not make initial contact by telephone. After mailing the initial contact letter and allowing sufficient time for the taxpayer to respond (14 calendar days from mailing the letter), employees can then initiate contact by telephone with the taxpayer as needed. When a valid Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, is on file for the taxpayer, the appropriate initial contact letter will be mailed to the taxpayer and a copy of the letter will be mailed to the representative with Letter 937, *Transmittal Letter for Power of Attorney*.

IRM subsections affected by these changes are listed in Attachment 1, *Initial Contact*. This guidance will be incorporated into IRM 4.10.2, within two years of issuance.

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

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Table of Contents and Material Changes

Prior Reference	New Reference	Description of Change	Page #
4.10.2.8, Initial Contact: Overview	4.10.2.8, Initial Contact: Overview	<ul style="list-style-type: none"> Updated to reflect all initial taxpayer contacts must be made by mail. Moved content regarding actions such as checking IDRS and with whom to make initial contact to revised IRM 4.10.2.8.1. 	5
4.10.2.8.1, Contacting the Taxpayer or Representative by Telephone	4.10.2.8.1, Making Initial Contact	<ul style="list-style-type: none"> Renamed subsection and eliminated content regarding making initial contact by telephone. Moved content related to actions taken during the call-back conversation with the taxpayer to revised IRM 4.10.2.8.2. Incorporated content regarding actions such as checking IDRS and with whom to make initial contact from prior IRM 4.10.2.8. Incorporated general content regarding initial contact by letter from prior IRM 4.10.2.8.2. 	5-6
4.10.2.8.2.1, Office Examination Contact by Letter	4.10.2.8.1.1, Office Examination Initial Contact	Moved guidance related to initial contact by letter by Office Examination from prior IRM 4.10.2.8.2.1 to new subsection and eliminated IRM 4.10.2.8.2.	6-7
4.10.2.8.2.2, Field Examination Contact by Letter	4.10.2.8.1.2, Field Examination Initial Contact	Moved guidance related to initial contact by letter by Field Examination from prior IRM 4.10.2.8.2.2 to new subsection and eliminated IRM 4.10.2.8.2.2.	7-8
4.10.2.8.1, Contacting the Taxpayer or Representative by Telephone	4.10.2.8.2, Initial Telephone Conversation	Renamed subsection and incorporated content related to actions taken during the callback conversation with the taxpayer from IRM 4.10.2.8.1.	8-9
4.10.2.8.3, No Response/No Show Procedures	4.10.2.8.3, No Response/No Show Procedures	Updated to clarify examiners must wait until 14 calendar days have passed with no response to make follow-up attempts.	9-12
4.10.2.8.4, Undeliverable Initial Contact Letters	4.10.2.8.4, Undeliverable Initial Contact Letters	Updated to add guidance on how examiners can locate a telephone provider.	12-13
4.10.2.9, Scheduling the Initial Appointment: Overview	4.10.2.9, Scheduling the Initial Appointment: Overview	Updated to clarify revenue agents should hold the initial interview within 28-35 calendar days of the first action on the case.	13

Prior Reference	New Reference	Description of Change	Page #
4.10.2.9.1, Scheduling the Initial Appointment with the Taxpayer and/or Representative	4.10.2.9.1, Scheduling the Initial Appointment with the Taxpayer and/or Representative	Eliminated content advising examiners to schedule the initial appointment with the representative via telephone and following up with Letter 3254.	14
4.10.2.10.1, Determine the Type of Books and Records Available	4.10.2.10.1, Determine the Type of Books and Records Available	Eliminated and incorporated into IRM 4.10.2.8.2	N/A

4.10.2.8

Initial Contact: Overview

- (1) The "initial contact" is the first contact with the taxpayer. ALL initial taxpayer contacts must be made by mail using approved form letters.
- (2) The purpose of the initial contact is to:
 - a. Notify the taxpayer their return was selected for examination, and
 - b. Schedule the initial appointment.
- (3) The pre-contact analysis must be conducted prior to mailing the initial contact letter to the taxpayer so the examiner is knowledgeable about the return. See [IRM 4.10.2.3](#).
- (4) Examiners must document any contact or efforts to contact the taxpayer on Form 9984.
- (5) When returning telephone calls from taxpayers or representatives, examiners must not attempt contacts before 8:00 a.m. or after 9:00 p.m. (taxpayer's time zone). This policy is consistent with the procedures followed by Collection employees related to collection activities as required by IRC 6304. See IRM 5.1.10.6.1, *Contacting Taxpayers*.

Note: Generally, contacts should be made during the normal business hours of 8:00 a.m. to 6:00 p.m. (taxpayer's time zone).

4.10.2.8.1

Making Initial Contact

- (1) Examiners must send the taxpayer the appropriate initial contact letter listed in revised [IRM 4.10.2.8.1.1](#) (Office) and revised [IRM 4.10.2.8.1.2](#) (Field), below.
- (2) Examiners should mail the initial contact letter to the taxpayer's last known address. The Service is required to exercise due diligence to find and use the taxpayer's last known address. Generally, the last known address is the address on Master File unless the taxpayer has provided "clear and concise" notification. For a definition of what constitutes "clear and concise" notification, see [IRM 4.10.2.11](#).

Note: The IRS receives weekly address updates from the United States Postal Service National Change of Address (NCOA) database. The NCOA helps maintain the most current taxpayer addresses. A TC 014 with a special document locator number (DLN) on IMFOLE/BMFOLE/ENMOD identifies address changes due to the NCOA database. See [IRM 5.1.18.12](#), *United States Postal Service*, for additional information about the NCOA database.

Caution: Prior to mailing the initial contact letter, examiners must review ENMOD or IMFOLE for an identity theft (IDT) indicator. See [IRM 4.10.27.8.1](#), *Identity Theft Tracking Indicators*. If an IDT indicator exists, the address on the return may not be valid. Examiners should send the initial contact letter to the address on the IDT referral (if applicable). If there is no IDT referral, examiners should search for other known addresses using TRDBV, FINDS, Accurint, etc. and verify the address using a postal tracer prior to sending the initial contact letter. If no other address is identified, examiners should send the initial contact letter to the last known address on Master File.

- (3) Prior to issuing the initial contact letter, examiners must check IMFOLT/BMFOLT or TXMODA to determine if a valid power of attorney is on file for the year(s) under examination. If a TC 960 is posted the examiner must secure a CC CFINK and retain a copy in the file. If CC CFINK indicates that a valid power of attorney is on file for the year(s) under examination, the examiner must make initial contact

with the taxpayer and representative. For additional information regarding a power of attorney, see [IRM 4.11.55](#), Power of Attorney Rights and Responsibilities.

Note: If a power of attorney is on file for the year(s) under examination, the appropriate initial contact letter will be mailed to the taxpayer and a copy of the letter will be mailed to the representative with Letter 937, *Transmittal Letter for Power of Attorney*. See [IRM 4.4.7.2.2.3](#), *Power of Attorney*, for additional guidance.

(4) If a power of attorney is not on file for the year(s) under examination, generally initial contact is made with the following:

- a. For individual income tax returns, Form 1040, U.S. Individual Income Tax Return, the taxpayer(s) who signed the return.
- b. For corporate returns, Form 1120, *U.S. Corporation Income Tax Return*, or Form 1120-S, *U.S. Income Tax Return for an S Corporation*, the officer who signed the return or other corporate officer.
- c. For partnership returns, Form 1065, *U.S. Return of Partnership Income*, the partner who signed the return or the tax matters partner listed on the return.
- d. For other returns, the person who signed the return.

(5) Examiners **must** use approved form letters to schedule and confirm examination appointments.

(6) For examinations involving a joint tax return, initial contact letters must be sent separately to both parties at the appropriate address. See [IRM 4.10.1.6.8](#), *Separate Notice Requirements for Joint Returns*, for additional information.

(7) The following documents **must** be mailed to the taxpayer with the initial contact letter:

- a. [Publication 1](#), *Your Rights As A Taxpayer*
- b. [Notice 609](#), *Privacy Act and Paperwork Reduction Act*

Note: Pub 1 and Notice 609 should not be sent to the representative.

(8) If the taxpayer does not respond to the initial contact letter and it is not returned as undeliverable, follow the procedures in revised [IRM 4.10.2.8.3](#) below.

(9) If the letter is returned undeliverable, follow the procedures in revised [IRM 4.10.2.8.4](#) below.

4.10.2.8.1.1

Office Examination Initial Contact

(1) Tax compliance officers (TCOs) must use one of the following initial contact letters to schedule the initial appointment:

- a. [Letter 2202](#), *Initial Contact Letter - Firm Set Appointment Letter*, is used to schedule a firm initial appointment date and time for individual taxpayers. TCOs should update the action code to 01.
- b. [Letter 3572](#), *SBSE Office Exam Call-Back Appointment Letter*, is used to request individual taxpayers call to schedule an initial appointment. TCOs should update the action code to 10, *Call Back Letter*, and allow the taxpayer 14 calendar days to respond (includes time for mailing).

- c. [Letter 3572-A](#), *SBSE Office Exam Call-Back Appointment Letter for Forms 1120, 1120-S and 1065*, is used to request that the taxpayer call to schedule an initial appointment for a corporate or partnership return. TCOs should update the action code to 10, and allow the taxpayer 14 calendar days to respond (includes time for mailing).
- (2) TCOs must include a focused IDR to inform the taxpayer of the specific information or documents they need to provide at the initial appointment with the initial contact letter. TCOs must tailor the IDR specifically to the tax return and issues to be examined. For any issues not covered by the focused IDR, TCOs must develop the list of documentation needed from the taxpayer and include it on the IDR. See [IRM 4.10.2.10](#) for additional information.
 - (3) When the taxpayer or representative calls to schedule the initial appointment, TCOs must follow the procedures in revised 4.10.2.8.1.2 below.
 - (4) After the initial telephone conversation, TCOs must issue one of the following letters to confirm the initial appointment:
 - a. [Letter 3573](#), *SBSE Office Exam Appointment Confirmation Letter*, should be issued no later than one business day following confirmation of the appointment. TCOs should update the action code to 01.
 - b. [Letter 3573-A](#), *SBSE Office Exam Appointment Confirmation Letter for Forms 1120, 1120-S and 1065*, is used for corporate and partnership taxpayers. TCOs should update the action code to 01.
 - (5) If the taxpayer fails to respond to the initial contact letter within 14 calendar days and it is not returned as undeliverable, or the taxpayer does not show for the initial appointment when a firm appointment letter was sent (Letter 2202), TCOs must follow the procedures in revised IRM 4.10.2.8.3 below.
 - (6) If the initial contact letter is returned undeliverable, TCOs must follow the procedures in revised IRM 4.10.2.8.4 below.
 - (7) TCOs must use Lead Sheet 125-1, *Initial TP Contact-TCO*, to document the completion of any action items listed on Lead Sheet 125-1.

4.10.2.8.1.2

Field Examination Initial Contact

- (1) Revenue agents must use one of the following initial contact letters to request that the taxpayer call to schedule the initial appointment:
 - a. [Letter 2205-A](#), *Initial Contact Letter*, lists the issues to be examined. Allow the taxpayer 14 calendar days to respond (includes time for mailing).
 - b. [Letter 2205](#), *Initial Contact Letter*, does not list the issues being examined. Allow the taxpayer 14 calendar days to respond (includes time for mailing).
- (2) When the taxpayer or representative calls to schedule the initial appointment, revenue agents must follow the procedures in the revised 4.10.2.8.2 below.
- (3) After the initial telephone conversation, revenue agents must issue one of the following letters to confirm the initial appointment:

- a. [Letter 3253](#), *Taxpayer Appointment Confirmation Letter*, is used for individual, corporate, partnership or other return types.
- b. [Letter 3254](#), *Representative Appointment Confirmation Letter*, is used when the initial appointment is scheduled with the representative. A copy of the letter must be sent to the taxpayer.

Note: Revenue agents must mail a detailed [Form 4564](#) with the confirmation letter listing all the information needed at the initial appointment. See [IRM 4.10.2.10](#) for additional information.

- (4) Revenue agents should confirm the appointment with the taxpayer or representative a day or two prior to the scheduled appointment date to ensure the taxpayer is prepared for the appointment. This will reduce the potential lost time traveling to an appointment when the taxpayer is not prepared for the examination or may not be available.
- (5) Revenue agents must document the initial conversation with the taxpayer or representative on Lead Sheet 120-1, *Initial Taxpayer Contact Check Sheet*. The lead sheet will assist the revenue agent in conducting the initial conversation with the taxpayer.
- (6) If the taxpayer fails to respond to the initial contact letter within 14 calendar days and it is not returned as undeliverable, revenue agents must follow the procedures in revised IRM 4.10.2.8.3 below.
- (7) If the initial contact letter is returned undeliverable, revenue agents must follow the procedures in revised IRM 4.10.2.8.4 below.

4.10.2.8.2

Initial Telephone Conversation

- (1) Whether the taxpayer or representative responds to the initial callback letter, or the examiner contacts the taxpayer by telephone after 14 calendar days have expired since the initial contact letter was mailed, during the initial conversation examiners must:
 - a. Immediately identify themselves and provide their unique employee identification number. See [IRM 4.10.1.6.9.1.1](#), *Use of Unique Employee Identification Number*, for additional guidance.
 - b. Inform the taxpayer or representative of the returns being examined and tax period(s) involved.
 - c. Schedule the initial appointment at an appropriate time, which is agreeable to the taxpayer and reduces the number of rescheduled appointments. See revised IRM 4.10.2.9 below.
 - d. Briefly explain the examination process and answer the taxpayer's or representative's questions or concerns.

Note: If a taxpayer requests the specific reason for their examination, the examiner will provide the taxpayer with a response that is as accurate as possible, without revealing restricted use information. Examiners should engage their manager and a disclosure official if assistance is needed in determining what information can or cannot be released. [Pub 1](#), *Your Rights as a Taxpayer*, provides a comprehensive explanation of how returns are selected.
 - e. Discuss the issues to be examined and inform the taxpayer or representative that the examination may be expanded to additional issues.

Caution: Generally the initial telephone conversation should not be used to verify items appearing on an income tax return; inspection of records or other data cannot be made by telephone. However, if the taxpayer or representative volunteers information during this conversation concerning audit issues, the examiner should document the discussion.
 - f. Explain what records should be available for the examination.
 - g. Determine the type of business records maintained, as well as the location of the records.

- h. Ask the taxpayer about electronic records.
Note: Consider whether the services of a computer audit specialist are needed. If a computer audit specialist is needed or required, the request should be made at this time so that the specialist can attend the initial interview. See the Specialist Referral System ([SRS](#)) for mandatory referral criteria.
- i. Identify the person(s) to be present at the initial interview.
- j. Ask for clear directions to the audit site if the audit will be conducted in the field.
- k. Ask the taxpayer if they plan to secure a representative. If yes, explain that a [Form 2848](#), *Power of Attorney and Declaration of Representative*, [Form 8821](#), *Tax Information Authorization*, or a similar privately designed form, is needed.
Caution: If the taxpayer(s) states they will secure a representative, allow the taxpayer a **minimum of 10 business days** to secure a representative before taking any follow-up action to schedule the appointment (extensions can be granted on a case-by-case basis). The examiner should **not** ask questions during this initial conversation because that may give the impression of attempting to by-pass the representative. For additional information, see [IRM 4.10.3.3.7.2](#), *Request for Representation - Suspension of Interview*.
- l. Inform the taxpayer or representative that a letter confirming the scheduled appointment will be mailed to them.
Note: Revenue agents should inform the taxpayer or representative that a detailed [Form 4564](#), *Information Document Request*, will be included with the confirmation letter.

- (2) During the initial conversation by telephone or in person, **examiners must explain and discuss the taxpayer's rights as outlined in [Pub 1](#)**, and answer any questions the taxpayer may have concerning their rights. See [IRM 4.10.1.6](#), *Taxpayer Rights*, for additional guidance.

4.10.2.8.3

No Response/No Show Procedures

- (1) If the taxpayer fails to respond to the initial contact letter after 14 calendar days, and it was not returned as undeliverable, or the taxpayer does not show for the initial appointment when a TCO sent a firm appointment letter ([Letter 2202](#)), examiners **must** determine why the taxpayer is not responding.

Note: A **no show** case occurs once all attempts have been made to contact the taxpayer by telephone and/or certified/registered mail, and the examiner has confirmed a "deliverable" address exists (see paragraph (3) below), but the taxpayer never responds or "shows" for a scheduled appointment.

- (2) Follow-up attempts **must** be made to contact the **no response** taxpayer (including by telephone) to encourage them to schedule an appointment. If practicable, revenue agents may conduct a field visit to the taxpayer's residence and/or business.

Caution: If there is a current POA on file, examiners must follow-up with the representative if there is no response to the initial contact letter.

- (3) If follow-up attempts to contact the taxpayer or representative by telephone (or field visit) are successful, examiners must follow the procedures in the revised [IRM 4.10.2.8.2](#) above to conduct the initial conversation. In addition, to confirm the initial appointment:
- a. TCOs must follow the procedures in the revised [IRM 4.10.2.8.1.1\(4\)](#) above, and
 - b. RAs must follow the procedures in the revised [IRM 4.10.2.8.1.2\(3\)](#) above.

(4) If follow-up attempts to contact the taxpayer or representative are **not** successful, examiners must reissue the initial contact letter or send [Letter 2295, Follow-up to Initial Contact Letter](#). [Letter 2295](#) advises the taxpayer their tax liability will be changed based on information on hand, or a summons may be issued. The original initial contact letter or [Letter 2295](#) must be issued as:

- a. Certified mail with return receipt requested, when the taxpayer resides in the U.S., or
- b. Registered mail with return receipt requested, when the taxpayer resides outside the U.S.

Note: TCOs should update the action code to 08, *Follow-up Activities*, and allow up to 21 calendar days for a response from the U.S. Post Office.

(5) Examiners can use the unique article number to check the [United States Postal Service](#) (USPS) online feature called "USPS Tracking", to determine the delivery status of the certified or registered mail.

(6) **Office Examination:** Follow the procedures below depending on the results of the return receipt:

If...	Then...
The return receipt indicates the taxpayer or a member of the household signed for the mail	This confirms you have a "deliverable" address and the taxpayer has received the certified letter. Allow 10 calendar days from the date the certified mail was delivered for the taxpayer to call to schedule the appointment. If the taxpayer does not call and the minimum income probes have been completed and: Income is not an issue; issue a report disallowing the expenses under examination. Income is an issue; TCOs must follow the procedures in IRM 4.10.4, Examination of Income .
The return receipt and envelope are returned as refused or unclaimed	This confirms you have a "deliverable" address and the taxpayer has refused or failed to claim the certified letter. If the minimum income probes have been completed and: Income is not an issue; issue a report disallowing the expenses under examination. Income is an issue; TCOs must follow the procedures in IRM 4.10.4, Examination of Income .
The return receipt indicates a new address for the taxpayer	The U.S. Post Office will forward the mail to the new address unless the forwarding order has expired. If the forwarding order has expired, TCOs

	<p>must reissue the initial contact letter or Letter 2295 to the new address using certified mail, return receipt requested.</p> <p>After the mail has been sent to the new address, TCOs must follow the procedures in this table depending on the result of the return receipt.</p> <p>Caution: In addition, if the taxpayer does not respond, TCOs must issue the report to the last known address on Master File and the current address confirmed by the U.S. Post Office. For procedures regarding updating a change of address, see IRM 4.10.2.11.</p>
The certified letter is returned undeliverable	Additional steps must be taken to locate the taxpayer. TCOs must follow the procedures in revised IRM 4.10.2.8.4 below.

(7) **Field Examination:** Follow the procedures below depending on the outcome of the return receipt:

If...	Then...
The return receipt indicates the taxpayer or a member of the household signed for the mail	<p>This confirms you have a "deliverable" address and the taxpayer has received the certified letter.</p> <p>Allow 10 calendar days from the date the certified mail was delivered for the taxpayer to call to schedule the appointment.</p> <p>If the taxpayer is not responsive, revenue agents must continue with normal audit procedures, including minimum income probes, summons and third-party contacts as needed, etc.</p>
The return receipt and envelope are returned as refused or unclaimed	<p>This confirms you have a "deliverable" address and the taxpayer has refused or failed to claim the certified letter.</p> <p>If the taxpayer is not responsive, revenue agents must continue with normal audit procedures, including minimum income probes, summons and third-party contacts as needed, etc.</p>
The return receipt indicates a new address for the taxpayer	<p>The U.S. Post Office will forward the mail to the new address unless the forwarding order has expired.</p> <p>If the forwarding order has expired, revenue agents must reissue the initial contact letter</p>

	<p>or Letter 2295 to the new address using certified mail, return receipt requested.</p> <p>After the mail has been sent to the new address, revenue agents must follow the procedures in this table depending on the result of the return receipt.</p> <p>Caution: In addition, if the taxpayer does not respond, revenue agents must issue the report to the last known address on Master File and the current address confirmed by the U.S. Post Office. For procedures regarding updating a change of address, see IRM 4.10.2.11.</p>
The certified letter is returned undeliverable	Additional steps must be taken to locate the taxpayer. Revenue agents must follow the procedures in revised IRM 4.10.2.8.4 below.

4.10.2.8.4 Undeliverable Initial Contact Letters

(1) If the initial contact letter or certified (or registered) return receipt is returned undeliverable, the following steps must be taken to determine if a more current address or contact information can be obtained.

- a. Perform a search of the taxpayer's name or business name by checking the local telephone directory or www.whitepages.com, for a current telephone number and/or address. Compare it to the information reflected on the tax return or Master File.

Note: If a telephone number is available, examiners can locate the provider and issue a summons to secure the current address if needed. If the examiner issues a summons for this purpose, in the absence of a last known address the taxpayer's notice copy of the summons may be left with the person summoned (see IRC 7609(a)(2)). See the [Finding Providers of Phone Numbers](#) article on the MySB/SE website for additional guidance.

Reminder: If a return was filed using MeF, examiners can access the Employee User Portal (EUP) to view the return, which may contain the taxpayer's telephone number.

- b. Check IDRS or other internal data such as INOLES, IMFOLE, ENMOD, FINDS, TRDBV, and IRPTRO for the last known address using both the primary and secondary SSNs.
- c. Review AIMS Weekly Update Report if available - the report is generated only when a change occurs at Master File that affects a case in a group status. A code 18 or 19 on this report indicates Master File has been updated with new address information.
- d. If the taxpayer cannot be located from the above steps, query the various sources in the Service's asset locator service at <http://rnet.web.irs.gov/Accurint/default.asp>, such as business licensing information, city and county permits, etc.

(2) Additional resources that may help to identify a more current address for the taxpayer are listed below:

- a. [CFOL Express](#): a reference guide that may assist in determining additional IDRS command codes that can be used to locate a taxpayer.

- b. Local governmental liaison: may be contacted to determine if other governmental entities have more current address information. For example, some states provide information from unemployment insurance records. Your local governmental liaison can be found on the [Governmental Liaison](#) website.
 - c. [IRM 5.1.18, Locating Taxpayers](#): provides other methods of locating the taxpayer.
- (3) If a more current address cannot be identified after following the steps above, prepare and send [Form 4759, Address Information Request - Postal Tracer](#). A postal tracer can be used to:
- a. Obtain the physical address of a post office box holder.
 - b. Verify an address that does not appear on the Master File.
 - c. Provide a new address if the address was changed within the past 48 months.
- (4) If a more current address for the taxpayer is identified after completing all the steps above, examiners should reissue the initial contact letter using certified (or registered) mail, return receipt requested. See revised [IRM 4.10.2.8.3](#) above for additional guidance.
- (5) If a more current address cannot be identified after completing all the steps above, examiners may contact third parties such as the taxpayer's employer, return preparer, representatives (use CFINK), banks, brokerage houses, mortgage companies and other third party payor(s), if known. If contact is made by mail, the following forms should be used:
- a. [Form 3242, Request for Information from Employer \(To Locate Person\)](#), when writing to the taxpayer's employer;
 - b. [Form 2223, Request for Information From Military](#), when requesting information from military service; or
 - c. [Form 3241, Request for Information to Locate Person](#), when writing to other third parties.
- Note:** Revenue agents may visit the last known address.
- Note:** [IRC 7602\(c\)](#) notification must be given prior to making a third party contact. This notification may be made by sending the initial appointment letter and Publication 1 to the taxpayer's last known address. See [IRM 4.11.57.7, Impact of Third Party Contact Procedures on Case Building and Return Selection, Unlocatable Taxpayers, Congressional Inquiries](#).
- (6) If a "deliverable" address is identified and the taxpayer does not respond to the initial contact letter, examiners must follow the procedures in [IRM 4.10.4.3.6, Minimum Income Probes: No Show and/or No Response Cases](#), if income is an issue. If income is not an issue, a report may be prepared with proposed adjustments to the specific issues and mailed to the taxpayer's last known address as reflected on IDRS. See [IRM 4.10.2.11](#).
- (7) If the steps set forth above **do not** result in a "deliverable" address, the examiner must follow the procedures in [IRM 4.10.2.8.6](#).
- (8) Examiners must document all steps taken to identify a current address on [Form 1900-B, Unlocatable Taxpayer Checksheet](#).

4.10.2.9

SCHEDULING THE APPOINTMENT: OVERVIEW

- (1) Every effort should be made to **hold** the initial appointment within 28-35 calendar days of the first action on the case.

- (2) "First action" is considered to have occurred when the initial contact letter is mailed to the taxpayer or substantial work has taken place on the case, regardless of whether time has been charged. "First action" is determined on a case-by-case basis.
- (3) In the event that the initial appointment must be rescheduled, see [IRM 4.10.2.9.4](#) for additional guidance. Rescheduling the initial appointment beyond 45 days from the first action on the case requires the group manager's approval. The group manager's approval should be documented in the case file.

4.10.2.9.1

SCHEDULING THE INITIAL APPOINTMENT WITH THE TAXPAYER AND/OR REPRESENTATIVE

- (1) Generally the initial appointment will be scheduled with the taxpayer. However, taxpayers have the right to representation at any time during the examination process.
- (2) If the taxpayer wants representation prior to scheduling the initial appointment, the examiner should allow the taxpayer **a minimum of 10 business days** to secure representation before taking any follow-up action to schedule the appointment. For additional information, see [IRM 4.11.55.2.1.2](#), *Request for Representation - Suspension of Interview*, and [IRM 4.10.3.3.7.2](#), *Request for Representation - Suspension of Interview*.
- (3) The examiner must be willing to talk to anyone who is authorized by the taxpayer. [IRC 7521\(c\)](#) states that when a taxpayer has executed a written power of attorney to represent the taxpayer in any interview, IRS cannot require the taxpayer's presence without issuance of a summons. However, the representative must commit to having first-hand knowledge of the taxpayer's business operations and affirm that the examiner can rely on the information provided. In addition, the representative should agree to provide follow-up information timely if he or she is unable to provide responses to questions at the initial interview. See [IRM 4.11.55.2.1.1](#), *Taxpayer's Presence Required?* for additional information.
- (4) If the taxpayer requests representation, proper authorization is required:
 - a. [Form 2848](#), *Power of Attorney and Declaration of Representative*, can be used to authorize an attorney, certified public accountant, enrolled agent/actuary, etc. See [IRM 4.11.55.1.2](#), *Practice Before the Internal Revenue Service (IRS)*, for detailed information regarding authorization to practice before the Service.
 - b. [Form 8821](#), *Tax Information Authorization*, authorizes any individual, corporation, firm or partnership the taxpayer designates to **inspect and/or receive confidential information** for the type of tax and years or periods listed on the form. See [IRM 4.11.55.1.7.2](#), *Form 8821 - Tax Information Authorization*.
 - c. If any other form is submitted to request representation or tax authorization, written approval by the group manager is required before relying on the authorization. See [IRM 4.11.55.1.7.3](#), *Non-IRS Power of Attorney Document*.
- (5) When a valid [Form 2848](#) or [Form 8821](#) has been received from the taxpayer, the initial appointment must be scheduled with the representative.
- (6) Examiners will use their judgment to determine whether an authorized representative is sufficiently knowledgeable; however, examiners should take all reasonable steps to work effectively with authorized representatives. See [IRM 4.11.55.3](#), *By-Pass of a Representative*, for additional guidance.

- (7) Procedures for handling assertions of accountant/client privilege can be found in [IRM 4.11.55.2.3](#), *Privileged Communications*, and [IRM 4.10.20](#), *Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers*.