



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 12, 2019

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Impacted IRM: 4.23.21

MEMORANDUM FOR: TAX COMPLIANCE OFFICERS AND THEIR MANAGERS
WITHIN THE SB/SE EMPLOYMENT TAX SPECIALTY
PROGRAM

FROM: Daniel Lauer Digitally signed by Daniel R. Lauer
Date: 2019.12.12 13:32:14 -05'00'
Daniel R. Lauer
Director, Specialty Examination Policy

SUBJECT: Exempted Lead Sheets for Tax Compliance Officers (TCOs) in
SB/SE Specialty Examination, Employment Tax (ET)

The purpose of this memorandum is to clarify which lead sheets SB/SE Employment Tax (ET) Tax Compliance Officers (TCOs) are exempt from using during an employment tax examination.

Background

IRM 4.23.21.6.1, *Workpapers*, details that ET TCOs are required to use the Employment Tax Lead Sheets (ETLS) and indicates that ET TCOs are exempt from using the following lead sheets:

- 115 – GM Concurrence Meeting Check Sheet
- 150 – Risk Analysis Workpaper

IRM 4.23.4.3, *Guide for Examiners Using ETLS – Employment Tax Lead Sheets*, clarifies that ET TCOs are also exempted from using Lead Sheet 140, *Mandatory Issues Check Sheet*.

IRM Change

For consistency purposes, IRM 4.23.21.6.1, *Workpapers*, will be revised to list the lead sheets that ET TCOs are exempt from using as follows:

- 115 – GM Concurrence Meeting Check Sheet
- 150 – Risk Analysis Workpaper
- 140 – Mandatory Issues Check Sheet in ET examinations

Effect on Other Documents

This guidance will be incorporated into IRM 4.23.21 by the expiration date noted above.

Effective Date:

This interim guidance is effective upon issuance and remains in force until expiration on the date reflected above, or when superseded by an updated IRM or interim guidance.

If you have any questions concerning this interim guidance, contact Natalie Kleveno, Policy Analyst, SB/SE Employment Tax Policy.

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